

**GUIDE FOR BASIC ACCOUNTING & REPORTING
TREASURY FORFEITURE FUND
EFFECTIVE FISCAL YEAR 2015**

PREPARED BY:

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U.S. DEPARTMENT OF THE TREASURY**

Treasury Forfeiture Fund Effective Fiscal 2015

Version Number	Date	Description of Change	Effective USSGL TFM	Effective Date
1.0	04/19/2012	Initial Version	S2-12-03	FY 2013
2.0	06/25/2015	Added 2 nd Year, Intra-Governmental Eliminations	S2-15-01	FY 2015

Treasury Forfeiture Fund Effective Fiscal 2015

Background

Treasury Forfeiture Fund (TFF) is special fund expenditure account (020 X5697000) that receives non-tax forfeited assets as a result of law enforcement activities. The Treasury Forfeiture fund supports Federal State and Local law enforcement's use of asset forfeiture as a tool to deter criminal activity. Nontax forfeiture made by participating bureaus of Department of Treasury and Department of Homeland Security are deposited into the available receipt account (20-5697.001) associated with the fund expenditure account and automatically become part of the fund balance of the expenditure account. The revenue is available to pay or reimburse certain costs and expenses related to seizure and forfeitures that occur pursuant to laws enforced by the bureaus and other expenses authorized by 31 USC 9703. The TFF fund can provide money to other federal entities toward the accomplishment of specific objectives for which the recipient bureaus are authorized to spend money and for other authorized expenses.

The TFF continues to work with multi-Departmental bureaus in the interest of law enforcements which are components of Department of Treasury and Department of Homeland Security. The member bureau includes Internal Revenue Service's Criminal Investigation, the U.S. Secret Service, Immigration and Customs Enforcement (ICE), and Customs and Border Protection (CBP) and the United States Coast Guard.

In this guidance, two types of TFF disbursements are illustrated. One is the mandatory payment which is to reimburse costs associated with law enforcement investigations. The other is the Super Surplus and Secretary's Enforcement Fund distributions. Super Surplus which is made if there is any remaining unobligated balance at the end of the fiscal year after an amount is reserved for Fund operations for the next fiscal year. Secretary's Enforcement Fund is derived from equitable shares from the Justice Department's forfeiture fund for work done by law enforcement bureaus participating in the Treasury Forfeiture Fund. The Super Surplus and Secretary's Enforcement Fund can be used for any federal law enforcement related purpose. The accounting transactions for Super Surplus and Secretary's Enforcement Fund will be treated the same for purposes of this document.

The TFF made a payment policy determination and made it known to multi-Departmental bureaus that

- 1) The mandatory payments to the bureaus from TFF will be reported as "Exchange" transaction
- 2) The Super Surplus payments will be reported as "Nonexchange" transaction. For the recipient accounts that receive expenditure transfers, the spending authority from offsetting collections should be coded as follows:
 - If the recipient account is classified as discretionary, then the spending authority from offsetting collections should be classified as discretionary. If the recipient account is classified as mandatory, then the spending authority from offsetting collections should be classified as mandatory except for administrative expenses, which are classified as discretionary.

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Purpose

This guidance illustrates TFF disbursements and how it should be recorded by the recipient entities.

The changes to the USSGL accounts in this guide do not impact USSGL Proprietary and Budgetary Account Attribute table.

The changes to the USSGL accounts in this guide do not impact Crosswalks.

Assumption:

- 1) To simplify the Treasury Forfeiture Fund illustration, this guidance will not have any other activity recorded except TFF collection and disbursement related to forfeiture activities.
- 2) Treasury Forfeiture Fund is a mandatory program
- 3) Treasury Forfeiture Fund is a Funds from Dedicated Collections Fund.
- 4) For the purpose of this guidance, assume DHS account is classified as mandatory.

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Listing of USSGL Accounts Used In This Scenario

Account Number	Account Title
Budgetary	
420100	Total Actual Resources - Collected
421000	Anticipated Reimbursements and Other Income
421500	Anticipated Expenditure Transfers from Trust Funds
422100	Unfilled Customer Orders Without Advance
422500	Expenditure Transfers from Trust Funds – Receivable
425100	Reimbursements and Other Income Earned - Receivable
425200	Reimbursements and Other Income Earned - Collected
425500	Expenditure Transfers from Trust Funds – Collected
445000	Unapportioned Authority
451000	Apportionments
459000	Apportionments – Anticipated Resources – Programs Subject to Apportionment
461000	Allotments – Realized Resources
465000	Allotments Expired Authority
480100	Undelivered Orders – Obligations, Unpaid
487100	Downward Adjustments of Prior – Year Unpaid Undelivered Orders – Obligations, Recoveries
490100	Delivered Orders – Obligations, Unpaid
490200	Delivered Orders – Obligations, Paid
497200	Downward Adjustments of Prior-Year Paid Delivered Orders- Obligations, Refunds Collected
Proprietary	
101000	Fund Balance With Treasury
131000	Accounts Receivable
133500	Expenditure Transfers Receivable
211000	Accounts Payable
215500	Expenditure Transfers Payable
331000	Cumulative Results of Operations

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520000	Revenue From Services Provided
575000	Expenditure Financing Sources - Transfers-In
576000	Expenditure Financing Sources - Transfers-Out
610000	Operating Expenses/Program Costs

Beginning Trial Balance

Treasury Forfeiture Fund 020 X5697000			DHS 070 0540000		
Budgetary	DR	CR	Budgetary	DR	CR
420100 Total Actual Resource Realized – Collection	200,000		None		
445000 Unapportioned Authority		200,000			
TOTAL	200,000	200,000	TOTAL		
Proprietary	DR	CR	Proprietary	DR	CR
101000 Fund Balance with Treasury	200,000		None		
331000 Cumulative Results of Operations		200,000			
TOTAL	200,000	200,000	TOTAL		

**Treasury Forfeiture Fund
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**First Year
Transactions and Reports**

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Illustrative Transactions

1. To record apportionment and allotment of unobligated balance carried forward from the prior year.									
Treasury Forfeiture Fund 020 X5697000		DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000		DR	CR	TC
<u>Budgetary Entry</u>					<u>Budgetary Entry</u>				
445000 Unapportioned Authority		200,000		A116	None				
4510000 Apportionments			200,000						
4510000 Apportionments									
461000 Allotments – Realized Resources		200,000		A120					
			200,000						
<u>Proprietary Entry</u>					<u>Proprietary Entry</u>				
None					None				

2. To record anticipated mandatory reimbursements from Treasury Forfeiture Fund. Assume it is apportioned.									
Treasury Forfeiture Fund 020 X5697000		DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000		DR	CR	TC
<u>Budgetary Entry</u>					<u>Budgetary Entry</u>				
None					421000 Anticipated Reimbursements and Other Income		30,000		A702
					445000 Unapportioned Authority			30,000	
					445000 Unapportioned Authority				
					459000 Apportionment- Anticipated Resources		30,000		A118
								30,000	
<u>Proprietary Entry</u>					<u>Proprietary Entry</u>				
None					None				

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FY 2015 Apportionment													
Funds provided by Public Law ###-###													
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
						Department of Homeland Security							
						Bureau: ICE							
						Account: Salaries and Expenses (0XX-XX-0540)							
						TAFS: 70-0540/ 2015							
20	X		0101	IterNo	2	Last Approved Apportionment:							
20	X		0101	RptCat	NO	Reporting Categories							
20	X		0101	AdjAut	NO	Adjustment Authority provided							
20	X		0101										
20	X		0101			Budgetary resources							
20	X		0101	1740		BA: Disc: Spending auth:Antic colls, reimbs, oth			50,000		50,000		
20	X		0101	1920		Total budgetary resources avail (disc. and m			50,000		50,000		
20	X		0101										
20	X		0101			Application of Budgetary Resources							
20	X		0101	6001		Category A -- 1st quarter			20,000		20,000		
20	X		0101	6002		Category A -- 2nd quarter			10,000		10,000		
20	X		0101	6003		Category A -- 3rd quarter			10,000		10,000		
20	X		0101	6004		Category A -- 4th quarter			10,000		10,000		
20	X		0101	6190		Total budgetary resources available			50,000		50,000		

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3. To record reimbursable agreement between TFF and DHS –ICE.									
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC		
<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders –Obligations, Unpaid <u>Proprietary Entry</u> None	30,000	30,000	B306	<u>Budgetary Entry(A706, A122)</u> 422100 Unfiled Customer Order Without Advance 421000 Anticipated Reimbursements and Other Income 459000 Apportionment- Anticipated Resources 461000 Allotments – Realized Resources <u>Proprietary Entry</u> None	30,000	30,000	30,000	A706	A122

4. DHS - ICE incurred costs and records a payable									
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC		
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490100 Delivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> 610000(N) Operating Expense 211000(N) Accounts Payable	30,000	30,000	30,000	B406	

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Mandatory Payments from TFF (Exchange Transaction)

5. Treasury Forfeiture Fund records a payable to DHS for the costs related to seizures and forfeitures.											
Treasury Forfeiture Fund 020 X5697000			DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000			DR	CR	TC
<u>Budgetary Entry</u>						<u>Budgetary Entry</u>					
480100 Undelivered Orders – Obligations, Unpaid	30,000			B402	425100 Reimbursement and other Income Earned – Rec	30,000					A714
490100 Delivered Orders – Obligations, Unpaid		30,000			422100 Unfilled Customer Order Without Advance		30,000				
<u>Proprietary Entry</u>						<u>Proprietary Entry</u>					
610000 (F 070 0540) Operating Expense	30,000				131000(F 020 5697) Accounts Receivable		30,000				
211000 (F 070 0540) Accounts Payable		30,000			520000(F 020 5697) Revenue from Services Provided			30,000			

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6. Treasury Forfeiture Fund makes a payment to DHS. *(Actual bills have to be submitted and approved by TFF and upon approval TFF will IPAC to the billing entity.)*

Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC
<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid	30,000	30,000	B110	<u>Budgetary Entry</u> 425200 Reimbursement and Other Income Earned - Collected 425100 Reimbursement and other Income Earned – Receivable	30,000	30,000	C186
<u>Proprietary Entry</u> 211000 (F070 0540) Accounts Payable 30,000 101000 (G099 0000) Fund Balance With Treasury	30,000	30,000		<u>Proprietary Entry</u> 101000 (G099 0000) Fund Balance With Treasury 131000 (F020 5697) Accounts Receivable	30,000	30,000	

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7. DHS makes the payments to a nonfederal vendor.									
Treasury Forfeiture Fund 020 X5697000		DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000		DR	CR	TC
<u>Budgetary Entry</u> None					<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid		30,000	30,000	B110
<u>Proprietary Entry</u> None					<u>Proprietary Entry</u> 211000N Accounts Payable 101000 (G 099 0000) Fund Balance With Treasury		30,000	30,000	

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Super Surplus¹ and Secretary's Enforcement payments (Nonexchange Transactions).

8. DHS anticipates super surplus payments from Treasury Forfeiture Fund.									
Treasury Forfeiture Fund 020 X5697000		DR	CR	TC	DHS Immigration and Customs Enforcement ² (ICE) 070 0540000		DR	CR	TC
<u>Budgetary Entry</u> None					<u>Budgetary Entry</u> 421500 Anticipated Expenditure Transfers from Trust Funds 445000 Unapportioned Authority		30,000		A114
					445000 Unapportioned Authority 459000 Apportionments- Anticipated Resources		30,000	30,000	A118
<u>Proprietary Entry</u> None					<u>Proprietary Entry</u> None				
Submit financial plan					The Reimbursable Flag will be Direct 'D' for all activity associated with the Super Surplus and Secretary's Enforcement.				

¹ Title 31 section 9703.1 4(B)

(B) After reserving any amount authorized by paragraph (3)(C) and after transferring any amount authorized by paragraph (3)(A), any unobligated balances remaining in the Fund on September 30, 1994, and on September 30 of each fiscal year thereafter, shall be available to the Secretary, without fiscal year limitation, for transfers pursuant to subparagraph (A)(ii) ^[7] and for obligation or expenditure in connection with the law enforcement activities of any Federal agency or of a Department of the Treasury law enforcement organization.

² For the recipient accounts that receive expenditure transfers, the spending authority from offsetting collections should be coded as follows:

- If the recipient account is classified as discretionary, then the spending authority from offsetting collections should be classified as discretionary.
- If the recipient account is classified as mandatory, then the spending authority from offsetting collections should be classified as mandatory, except for administrative expenses, which are classified as discretionary..

In addition, the recipient account that receives super surplus payments from TFF should classify the payment as "direct" regardless of whether the recipient account is mandatory or discretionary.

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9. Treasury Forfeiture Fund records an expenditure transfer payable (Nonexchange Transaction) to DHS.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<p><u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490100 Delivered Orders – Obligations, Unpaid</p>	30,000	30,000	A500	<p><u>Budgetary Entry</u> 422500 Expenditure Transfers from Trust Funds – Receivable 421500 Anticipated Expenditure Transfers from Trust Funds 459000 Apportionments- Anticipated Resources 461000 Allotments – Realized Resources</p>	30,000	30,000	30,000	A498
<p><u>Proprietary Entry</u> 576000 (F 070 0540)Expenditure Financing Sources – Transfer out 215500 (F 070 0540) Expenditure Transfers Payable</p>	30,000	30,000		<p><u>Proprietary Entry</u> 133500 (F 020 5697) Expenditure Transfers Receivable 575000 (F 020 5697) Expenditure Financing Sources– Transfer In</p>	30,000	30,000	30,000	A498
<p>For Treasury Forfeiture Fund, the budget object class code will be 94 (financial transfer).</p>				<p>For DHS, the budget object class code will be associated with the obligations for which the items or services that are purchased by the Federal Government.</p>				
<p>Entries to be recorded upon approval of Super Surplus Plan by Congress. TFF will notify recipient entities.</p>								

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10. DHS incurs cost and record a payable.								
Treasury Forfeiture Fund 020 X5697000(available)	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 490100 Delivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> 610000 N Operating Expense 211000 N Accounts Payable	20,000	20,000		B406

11. Treasury Forfeiture Fund makes a payment to DHS. <i>(Actual bills have to be submitted and approved by TFF and upon approval TFF will IPAC to the billing entity.)</i>								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry (modify description A504)</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 215500 (F 070 0540) Expenditure Transfers Payable 101000 (G 099 0000) Fund Balance With Treasury	20,000	20,000	A504	<u>Budgetary Entry</u> 425500 Expenditure Transfers from Trust Funds – Collected 422500 Expenditure Transfers from Trust Funds – Receivable <u>Proprietary Entry</u> 101000 (G 099 0000) Fund Balance With Treasury 133500 (F020 5697) Expenditure Transfers Receivable	20,000	20,000		A502

**Treasury Forfeiture Fund
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12. DHS makes a payment and reduces its liability.									
Treasury Forfeiture Fund 020 X5697000		DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000		DR	CR	TC
<u>Budgetary Entry</u> None					<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid		20,000		B110
<u>Proprietary Entry</u> None					490200 Delivered Orders – Obligations, Paid			20,000	
					<u>Proprietary Entry</u> 211000 N Accounts Payable 101000 (G 099 0000) Fund Balance With Treasury		20,000	20,000	

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13. DHS records current year undelivered orders without an advance.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 480100 Undelivered Orders – Obligations, Unpaid <u>Proprietary Entry</u> None	7,000	7,000		B306

14. TFF sends out the End of Year Closing Procedures and entities are to return unobligated balances.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 461000 Allotments – Realized Resources <u>Proprietary Entry</u> 215500 (F 070 0540) Expenditure Transfer Payable 576000 (F 070 0540) Expenditure Financing Sources – Transfers-Out	3,000	3,000	A500R	<u>Budgetary Entry</u> 461000 Allotments – Realized Resources 422500 Expenditure Transfers from Trust Funds – Receivable <u>Proprietary Entry</u> 575000 (F 020 5697) Expenditure Financing Sources – Transfers-In 133500 (F 020 5697) Expenditure Transfers Receivable	3,000	3,000		A499

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FY 2015 Apportionment													
Funds provided by Public Law ###-###													
Treasury Agency	FY1	FY2	Treasury Account	Line No	Line Split	Bureau/ Account Title / Cat B Stub / Line Split	Previous Approved	Prev Footnote	Agency Request	Agency Footnote	OMB Action	OMB Footnote	Memo Obligations
						Department of Homeland Security							
						Bureau: ICE							
						Account: Salaries and Expenses (0XX-XX-0540)							
						TAFS: 70-0540/ 2015							
70	14	14	0540	IterNo	2	Last Approved Apportionment:							
70	14	14	0540	RptCat	NO	Reporting Categories							
70	14	14	0540	AdjAut	NO	Adjustment Authority provided							
70	14	14	0540										
70	14	14	0540			Budgetary resources							
70	14	14	0540	1700		BA: Disc: Spending auth: Collected			50,000		50,000		4252/4255
70	14	14	0540	1701		BA: Disc: Spending auth:Chg in uncollected			7,000		7,000		4225
70	14	14	0540	1740		BA: Disc: Spending auth:Antic colls, reimbs, oth	60,000				0		4210/4215
70	14	14	0540	1920		Total budgetary resources avail (disc. and m	60,000		57,000		57,000		
70	14	14	0540										
70	14	14	0540			Application of Budgetary Resources							
70	14	14	0540	6001		Category A -- 1st quarter	20,000		20,000		20,000		
70	14	14	0540	6002		Category A -- 2nd quarter	20,000		17,000		17,000		
70	14	14	0540	6003		Category A -- 3rd quarter	10,000		10,000		10,000		
70	14	14	0540	6004		Category A -- 4th quarter	10,000		10,000		10,000		
70	14	14	0540	6190		Total budgetary resources available	60,000		57,000		57,000		

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YEAR 1: Preclosing Adjusted Trial Balance

Treasury Forfeiture Fund 020 X5697000			DHS 070 0540000		
Budgetary	DR	CR	Budgetary	DR	CR
420100 Total Actual Resource Realized – Collection	200,000		422500 Expenditure Transfers from Trust Funds	7,000	
461000 D Allotments – Realized Resources		143,000	425200 Reimbursements and other Income Earned - Collected	30,000	
490100 D Delivered Orders – Obligations, Unpaid		7,000	425500 Expenditure Transfers from Trust Funds - Collected	20,000	
490200 D Delivered Orders – Obligations, Paid		50,000	480100 D – Undelivered Orders – Obligations, Unpaid		7,000
			490200 D Delivered Orders – Obligations, Paid		20,000
			490200 R Delivered Orders – Obligations, Paid		30,000
TOTAL	200,000	200,000	TOTAL	57,000	57,000
Proprietary			Proprietary		
101000 G 099 0000 Fund Balance with Treasury	150,000		133500 F 020 5697 Expenditure Transfers Receivable	7,000	
576000 F 070 0540 Expenditure Financing Sources – Transfers-Out	27,000		610000 N Operating Expenses/Program Costs	50,000	
610000 F 070 0540 Operating Expenses/Program Costs	30,000				
215500 F 020 0540 Expenditure Transfers Payable		7,000	520000 F 020 5697 Revenues from Services Provided		30,000
331000 Cumulative Results of Operations		200,000	575000 F 020 5697 Expenditure Financing Sources – Transfers-in		27,000
TOTAL	207,000	207,000	TOTAL	57,000	57,000

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YEAR 1: Closing Entries

15. To record the consolidation of actual net-funded resources.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 425200 Reimbursements and Other Income Earned – Collected 425500 Expenditure Transfers from Trust Funds – Collected	50,000	30,000 20,000	F302	
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None				

16. To record the closing of unobligated balances to unapportioned authority for unexpired status in a no-year fund.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> 461000 Allotments - Realized Resources 445000 Unapportioned Authority	143,000	143,000	F308	<u>Budgetary Entry</u> None				
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None				

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17. To record the closing of paid delivered orders to total actual resources.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	50,000	50,000	F314	<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected	50,000	50,000	F314	
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None				

18. To record the closing of revenues and expenses to cumulative results of operations.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> None				
<u>Proprietary Entry</u> 331000 Cumulative Results of Operations 576000 (F070) Expenditure Financing Sources – Transfer Out 610000 (F070) Operating Expenses/Program Costs	57,000	27,000 30,000	F336	<u>Proprietary Entry</u> 520000 (F020) Revenue From Services Provided 575000 (F020) Expenditure Financing Sources – Transfer In 331000 Cumulative Results of Operations 610000N Operating Expenses/Program Costs	30,000 27,000	7,000 50,000	F336	

Treasury Forfeiture Fund Effective Fiscal 2015

YEAR 1: Post-closing Trial Balance

Treasury Forfeiture Fund 020 X5697000			DHS 070 0540000		
Budgetary	DR	CR	Budgetary	DR	CR
420100 Total Actual Resource Realized – Collection	150,000		422500 Expenditure Transfers from Trust Funds	7,000	
445000 D Unapportioned Authority		143,000	480100 D – Undelivered Orders – Obligations, Unpaid		7,000
490100 D Delivered Orders – Obligations, Unpaid		7,000			
TOTAL	150,000	150,000	TOTAL	7,000	7,000
Proprietary			Proprietary		
101000 G 099 0000 Fund Balance with Treasury	150,000		133500 F 020 5697 Expenditure Transfers Receivable	7,000	
215500 F 020 0540 Expenditure Transfers Payable		7,000	331000 Cumulative Results of Operations		7,000
331000 Cumulative Results of Operations		143,000			
TOTAL	150,000	150,000	TOTAL	7,000	7,000

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Balance Sheet		020 X5697 (TFF)	070 0540 (DHS)
Line No.			
	Assets		
	Intragovernmental		
1	Fund Balance with Treasury (101000 E)	150,000.00	
3	Accounts Receivable (133500 E)		7,000.00
6	Total Intragovernmental	150,000.00	7,000.00
15	Total Assets	150,000.00	7,000.00
	Liabilities		
	Intragovernmental		
17	Accounts Payable (215500 E)	7,000.00	
20	Total Intragovernmental	7,000.00	-
28	Total Liabilities	7,000.00	-
	Net Position		
32	Cumulative Results of Operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (331000 E, 576000 E, 610000 E)	143,000.00	
33	Cumulative Results of Operations - All Other Funds (Combined or Consolidated Totals) (331000 E, 520000 E, 575000 E, 610000 E)		7,000.00
34	Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals)	143,000.00	
35	Total Net Position - All Other Funds (Combined or Consolidated Totals)		7,000.00
36	Total Net Position	143,000.00	7,000.00
37	Total Liabilities and Net Position	150,000.00	7,000.00

Treasury Forfeiture Fund Effective Fiscal 2015

Statement of Net Cost		020 X5697 (TFF)	070 0540 (DHS)
Line No.			
	Gross Program Costs:		
	Program A:		
1	Gross costs (610000 E)	30,000.00	50,000.00
2	Less: earned revenue (520000 E)		(30,000.00)
3	Net program costs:	30,000.00	20,000.00
5	Net program costs including Assumption Changes:	30,000.00	20,000.00
8	Net cost of operations	<u>30,000.00</u>	<u>20,000.00</u>

Treasury Forfeiture Fund Effective Fiscal 2015

USSGL Crosswalk - Statement of Changes in Net Position		020	070
		X5697 (TFF)	0540 (DHS)
		Funds from Dedicated Collections	All Other Funds
Line No.			
Cumulative Results of Operations:			
1	Beginning Balances (331000 B)	200,000.00	
3	Beginning Balances, as Adjusted	200,000.00	-
Budgetary Financing Sources:			
8	Transfers-In/Out Without Reimbursement (+/-) (575000 E, 576000 E)	(27,000.00)	27,000.00
14	Total Financing Sources	(27,000.00)	27,000.00
15	Net Cost of Operations (+/-)	(30,000.00)	(20,000.00)
16	Net Change	(57,000.00)	7,000.00
17	Cumulative Results of Operations	143,000.00	7,000.00
27	Net Position (Note 5)	143,000.00	7,000.00

**Treasury Forfeiture Fund
Effective Fiscal 2015**

USSGL Crosswalk - Statement of Budgetary Resources				
Line No.			020 X5697000 (TFF)	070 0540000 (DHS)
	Budgetary Resources:			
1000	Unobligated balance brought forward, Oct 1 (420100 B)		200,000.00	
1020.5	Unobligated balance brought forward, Oct 1, as adjusted		200,000.00	
1051	Unobligated balance from prior year budget authority, net		200,000.00	
1890	Spending authority from offsetting collections (discretionary and mandatory) (422500 E-B, 425200 E, 425500 E)			57,000.00
1910	Total budgetary resources		200,000.00	57,000.00
	Status of Budgetary Resources:			
2190	Obligations incurred (480100 E-B, 490100 E-B, 490200 E)		57,000.00	57,000.00
	Unobligated balance, end of year:			
2204	Apportioned (461000 E)		143,000.00	
2500	Total budgetary resources		200,000.00	57,000.00
	Change in obligated balance:			
	Unpaid obligations:			
3012	Obligations incurred (480100 E-B, 490100 E-B, 490200 E)		57,000.00	57,000.00
3020	Outlays (gross) (-) (490200 E)		(50,000.00)	(50,000.00)
3050	Unpaid obligations, end of year (480100 E, 490100 E)		7,000.00	7,000.00

**Treasury Forfeiture Fund
Effective Fiscal 2015**

	Uncollected payments:		
3072	Change in uncollected pymts, Fed sources (+ or-) (422500 E-B)		7,000.00
3090	Uncollected pymts, Fed sources, end of year (-) (422500 E)		(7,000.00)
	Memorandum (non-add) entries		
3200	Obligated balance, end of year (+ or -)	7,000.00	-
	Budget Authority and Outlays, Net:		
4177	Actual offsetting collections (discretionary and mandatory) (-) (425200 E, 425500 E)		(50,000.00)
4178	Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -) (422500 E-B)		(7,000.00)
4180	Budget authority, net (discretionary and mandatory)	-	(57,000.00)
4185	Outlays, gross (discretionary and mandatory) (490200 E)	50,000.00	50,000.00
4187	Actual offsetting collections (discretionary and mandatory) (-) (425200 E, 425500 E)		(50,000.00)
4190	Outlays, net (discretionary and mandatory)	50,000.00	-

Treasury Forfeiture Fund Effective Fiscal 2015

SF 133 STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES

Line No.	020 X5697 (TFF)	070 0540 (DHS)
BUDGETARY RESOURCES		
Unobligated balance:		
1000	200,000.00	-
1050	200,000.00	-
Spending authority from offsetting collections:		
Discretionary:		
1700		50,000.00
1701		7,000.00
1750		57,000.00
1900	-	57,000.00
1910	200,000.00	57,000.00
STATUS OF BUDGETARY RESOURCES		
Obligations incurred:		
Direct:		
2001		27,000.00
2002	57,000.00	
2004		
Reimbursable:		
2101		30,000.00
2104	-	30,000.00
2190	57,000.00	57,000.00
Unobligated balance:		
Apportioned:		

Treasury Forfeiture Fund Effective Fiscal 2015

2201	Available in the current period (461000 E)	143,000.00	
2490	Unobligated balance, end of year	143,000.00	-
2500	Total budgetary resources	200,000.00	57,000.00
	Memorandum (non-add) entries:		
2501	Subject to apportionment (461000 E, 480100 E-B, 490100 E-B, 490200 E-B)	200,000.00	57,000.00
2503	Direct unobligated balance, end of year (461000 E)	143,000.00	
	CHANGE IN OBLIGATED BALANCE		
	Unpaid obligations:		
3010	Obligations incurred, unexpired accounts (480100 E-B, 490001 E-B, 490200 E)	57,000.00	57,000.00
3020	Outlays (gross) (-) (490200 E)	50,000.00	50,000.00
3050	Unpaid obligations, end of year (480100 E, 490100 E)	7,000.00	7,000.00
	Uncollected payments:		
3070	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422500 E-B)		7,000.00
3090	Uncollected pymts, Fed sources, end of year (-) (422500 E)		(7,000.00)
3200	Obligated balance, end of year (+ or -)		
	BUDGET AUTHORITY AND OUTLAYS, NET		
	Discretionary:		
	Gross budget authority and outlays:		
4000	Budget authority, gross	200,000.00	57,000.00
4010	Outlays from new discretionary authority (490200 E)		50,000.00
4020	Outlays, gross (total)		50,000.00
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4030	Federal sources (-) (425200 E, 425500E)		(50,000.00)

Treasury Forfeiture Fund Effective Fiscal 2015

4040	Offsets against gross budget authority and outlays (total) (-)		(50,000.00)
	Additional offsets against gross budget authority only:		
4050	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422500 E-B)		(7,000.00)
4060	Additional offsets against budget authority only (total)		(7,000.00)
4070	Budget authority, net (discretionary)		-
4080	Outlays, net (discretionary)		-
	Mandatory:		
	Gross budget authority and outlays:		
4090	Budget authority, gross		
4101	Outlays from mandatory balances (490200 E)	50,000.00	
4110	Outlays, gross (total)	50,000.00	
4160	Budget authority, net (mandatory)		
4170	Outlays, net (mandatory)	50,000.00	
	Budget authority and outlays, net (total)		
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

Treasury Forfeiture Fund Effective Fiscal 2015

BUDGET PROGRAM AND FINANCING (P&F) SCHEDULE

Line No.	020 X5697 (TFF)	070 0540 (DHS)
BUDGETARY RESOURCES		
All accounts:		
0900	Total new obligations (480100 E-B, 490100 E-B, 490200 E)	
	57,000.00	57,000.00
Unobligated balance:		
1000	Unobligated balance brought forward, Oct 1 (420100 B)	
	200,000.00	
1050	Unobligated balance (total)	
	200,000.00	
Budget authority:		
Spending authority from offsetting collections:		
Discretionary:		
1700		50,000.00
1701		7,000.00
1750		57,000.00
1900	Budget authority (total)	
	200,000.00	57,000.00
1930	Total budgetary resources available	
	200,000.00	57,000.00
Memorandum (non-add) entries:		
All accounts:		
1941	Unexpired unobligated balance, end of year (461000 E)	
	143,000.00	
Special and non-revolving trust funds only:		

Treasury Forfeiture Fund Effective Fiscal 2015

1952 Expired unobligated balance, start of year (420100 B)	200,000.00		
CHANGE IN OBLIGATED BALANCE			
Unpaid obligations:			
3010 Obligations incurred, unexpired accounts (480100 E-B, 490100 E-B, 490200 E)	57,000.00	57,000.00	
3020 Outlays (gross) (-) (490200 E)	(50,000.00)	(50,000.00)	
3050 Unpaid obligations, end of year (480100 E, 490100 E)	7,000.00	7,000.00	
Uncollected payments:			
3070 Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422500 E-B)		7,000.00	
3090 Uncollected pymts, Fed sources, end of year (-) (422500 E)		(7,000.00)	
3200 Obligated balance, end of year (+ or -)	7,000.00	-	
BUDGET AUTHORITY AND OUTLAYS, NET			
Discretionary:			
Gross budget authority and outlays:			
4000 Budget authority, gross		57,000.00	
4010 Outlays from new discretionary authority (490200 E)		50,000.00	
4020 Outlays, gross (total)		50,000.00	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources (-) (425200 E, 425500 E)		(50,000.00)	
4040 Offsets against gross budget authority and outlays (total) (-)		(50,000.00)	
Additional offsets against gross budget authority only:			

Treasury Forfeiture Fund Effective Fiscal 2015

4050 Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422500 E-B)				(7,000.00)
4060 Additional offsets against budget authority only (total)				(7,000.00)
4070 Budget authority, net (discretionary)				-
4080 Outlays, net (discretionary)				-
Mandatory:				
Gross budget authority and outlays:				
4090 Budget authority, gross				
4101 Outlays from mandatory balances (490200 E)				
		50,000.00		
4110 Outlays, gross (total)			50,000.00	
4160 Budget authority, net (mandatory)				
4170 Outlays, net (mandatory)				
		50,000.00		
Budget authority and outlays, net (total)				
4180 Budget authority, net (total) (discretionary and mandatory)			-	-
4190 Outlays, net (total) (discretionary and mandatory)			50,000.00	-

Treasury Forfeiture Fund Effective Fiscal 2015

SF 132 vs. SF 133 Comparison Report, FY 2015				
(In thousands of dollars)				
Line	Split	Title	SF 132 Amt	SF 133 Amt
Agency:	Department of Homeland Security			
Bureau:	Immigrations and Customs Enforcement			
Acct:	Salaries and Expenses			
TAFS:	70-0540 /2015			
1700		BA: Disc: Spending Authority, Collected	50,000	50,000
1701		BA: Disc: Spending Authority, Chg in uncollected, Fed	7,000	7,000
1740		BA: Disc: Spending Authority, Anticipated collections		
1750		BA: Disc: Spending Authority from offsetting collections	57,000	57,000
1900		BA: Total		57,000
1910		Total budgetary resources (disc. and mand.)		57,000
1920		Total budgetary resources avail (disc. and mand.)	57,000	
2001		Direct obs incurred: Category A		27,000
2101		Reimb obs incurred: Category A		30,000
2500		Total budgetary resources		57,000
2501		Memo: budgetary resources, subj to apportionment		57,000
6001		Category A - 1st quarter	20,000	
6002		Category A - 2nd quarter	17,000	
6003		Category A - 3rd quarter	10,000	
6004		Category A - 4th quarter	10,000	
6190		Total budgetary resources available	57,000	

Treasury Forfeiture Fund Effective Fiscal 2015

Reclassified Balance Sheet			
Line No.		020 X5697 (TFF)	070 0540 (DHS)
1	Assets		
3	Federal		
3.1	Fund Balance With Treasury (101000 E)	150,000.00	
3.7	Transfers Receivable (133500 E)		7,000.00
3.13	Total Federal Assets	150,000.00	7,000.00
4	Total Assets	150,000.00	7,000.00
5	Liabilities:		
7	Federal		
7.6	Transfers Payable (215500 E)	7,000.00	
7.13	Total Federal Liabilities	7,000.00	
8	Total Liabilities	7,000.00	
9	Net Position:		
9.1	Net Position - Funds From Dedicated Collections (33100 B, 576000 E, 610000 E)	143,000.00	
9.2	Net Position - Funds Other Than Those From Dedicated Collections 520000E, 575000 E, 610000 E)		7,000.00
10	Total Net Position	143,000.00	7,000.00
11	Total Liabilities and Net Position	150,000.00	7,000.00

Treasury Forfeiture Fund Effective Fiscal 2015

Reclassified Statement of Net Cost				
Line No.			020 X5697 (TFF)	070 0540 (DHS)
1	Gross costs			
2	Non-Federal Gross Cost (610000 N)			50,000.00
6	Total Non-Federal Gross Cost			50,000.00
7	Federal Gross Cost			
7.3	Buy/Sell Cost (610000 F)		30,000.00	
8	Total Federal Gross Cost		30,000.00	
9	Department Total Gross Cost		30,000.00	50,000.00
10	Earned Revenue			
12	Federal Earned Revenue			
12.2	Buy/Sell Revenue (520000)			30,000.00
13	Total Federal Earned Revenue			30,000.00
14	Department Total Earned Revenue			30,000.00
15	Net Cost of Operations		30,000.00	20,000.00

Treasury Forfeiture Fund Effective Fiscal 2015

Reclassified Statement of Changes in Net Position			
Line No.		020 X5697 (TFF)	070 0540 (DHS)
1	Beginning Net Position Balance (331000 B)	200,000.00	
4	Adjusted Beginning Net Position Balance	200,000.00	-
7	Budgetary Financing Sources:		
7.6	Expenditure Transfers-In of Financing Sources (575000 E)		27,000.00
7.7	Expenditure Transfers-Out of Financing Sources (576000 E)	(27,000.00)	
7.15	Total Budgetary Financing Sources	(27,000.00)	27,000.00
9	Net Cost of Operations (+/-)	(30,000.00)	(20,000.00)
10	Ending Net Position Balance	143,000.00	7,000.00

Intragovernmental Eliminations

RC 09 Expenditure Transfers of Financing Sources

TFF 576000 F 070 0540	27,000
DHS 575000 F 020 5697	<u>(27,000)</u>
Difference	0

RC 24 Buy/Sell Costs/Revenue

TFF 610000 F 070 0540	30,000
DHS 520000 F 020 5697	<u>(30,000)</u>
Difference	0

RC 27 Transfers Receivable/Payable

TFF 215500 F 070 0540	(7,000)
DHS 133500 F 020 5697	<u>7,000</u>
Difference	0

**Treasury Forfeiture Fund
Effective Fiscal 2015**

**Second Year
Transactions and Reports**

Treasury Forfeiture Fund Effective Fiscal 2015

Illustrative Transactions

19. To record the refunds collected for Transaction #12. This transaction was not previously accrued as receivable.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 497200 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations Refunds Collected 465000 Allotments – Expired Authority	3,000	3,000	C132	
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> 101000 (G 099 0000) Fund Balance with Treasury 610000 N Operating Expenses/Program Costs	3,000	3,000		

20. To record the return of previously outlay of funds (refunds) for Transaction #19 which was recorded in first year.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> 497200 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations Refunds Collected 445000 Unapportioned Authority	3,000	3,000	A511	<u>Budgetary Entry</u> 465000 Allotments – Expired Authority 490200 Delivered Orders – Obligations, Paid	3,000	3,000	A513	
<u>Proprietary Entry</u> 101000 (G 099 0000) Fund Balance with Treasury 575000 (F 070 0540) Expenditure Financing Sources – Transfers-In	3,000	3,000		<u>Proprietary Entry</u> 576000 (F 020 5697) Expenditure Financing Sources – Transfers-Out 101000 (G 099 0000) Fund Balance with Treasury	3,000	3,000		

Treasury Forfeiture Fund Effective Fiscal 2015

21. To record a downward adjustment for Transaction #13.									
Treasury Forfeiture Fund 020 X5697000		DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000		DR	CR	TC
<u>Budgetary Entry</u> None					<u>Budgetary Entry</u> 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations Recoveries 465000 Allotments – Expired Authority		1,000	1,000	D120
<u>Proprietary Entry</u> None					<u>Proprietary Entry</u> None				

22. DHS incurs cost and records a payable for Transaction #13.									
Treasury Forfeiture Fund 020 X5697000		DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000		DR	CR	TC
<u>Budgetary Entry</u> None					<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 490100 Delivered Orders – Obligations, Unpaid		6,000	6,000	B402
<u>Proprietary Entry</u> None					<u>Proprietary Entry</u> 610000 N Operating Expenses/Program Costs 211000 N Accounts Payable		6,000	6,000	

Treasury Forfeiture Fund Effective Fiscal 2015

23. Treasury Forfeiture Funds makes payment to DHS. *(Actual bills have to be submitted and approved by Treasury Forfeiture Fund and upon approval Treasury Forfeiture Fund will IPAC to the billing entity.)*

Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC
<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders, Obligations Paid <u>Proprietary Entry</u> 215500 (F 070 0540) Expenditure Transfers Payable 101000 (G 099 0000) Fund Balance With Treasury	6,000	6,000	A504	<u>Budgetary Entry</u> 425500 Expenditure Transfers from Trust Funds – Collected 422500 Expenditure Transfers from Trust Funds Receivable <u>Proprietary Entry</u> 101000 (G 099 0000) Fund Balance with Treasury 133500 (F 020 5697) Expenditure Transfers Receivable	6,000	6,000	A502

24. DHS makes payment and reduces liability.

Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid <u>Proprietary Entry</u> 211000 N Accounts Payable 101000 (G 099 0000) Fund Balance with Treasury	6,000	6,000	B110

Treasury Forfeiture Fund Effective Fiscal 2015

25. To record the return of unobligated balances for Transaction #20. (The original transaction was record in the first fiscal year)							
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC
<u>Budgetary Entry</u> 490100 Delivered Orders – Obligations, Unpaid 461000 Allotments – Realized Resources	1,000	1,000	New TC	<u>Budgetary Entry</u> 465000 Allotments – Expired Authority 422500 Expenditure Transfers from Trust Funds - Receivable	1,000	1,000	New TC
<u>Proprietary Entry</u> 215500 (F 070 0540) Expenditure Transfer Payable 575000 (F 070 0540) Expenditure Financing Sources – Transfers-In	1,000	1,000		<u>Proprietary Entry</u> 576000 (F 020 5697) Expenditure Financing Sources – Transfers-Out 133500 (F 090 5697) Expenditure Transfers Receivable	1,000	1,000	

Treasury Forfeiture Fund Effective Fiscal 2015

YEAR 2: Preclosing Adjusted Trial Balance

Treasury Forfeiture Fund 020 X5697000			DHS 070 0540000		
Budgetary	DR	CR	Budgetary	DR	CR
420100 Total Actual Resource Realized – Collection	150,000		422500 Expenditure Transfers from Trust Funds	6,000	
445000 D Unapportioned Authority		146,000		1,000	
461000 D Allotments – Realized Resources		1,000		3,000	
490200 D Delivered Orders – Obligations, Paid		6,000	480100 D – Undelivered Orders – Obligations, Unpaid		1,000
497200 D Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations Refunds Collected	3,000		490200 D Delivered Orders – Obligations, Paid		9,000
TOTAL	153,000	153,000	TOTAL	10,000	10,000
Proprietary	DR	CR	Proprietary	DR	CR
101000 G 099 0000 Fund Balance with Treasury	147,000		331000 Cumulative Results of Operations		7,000
331000 Cumulative Results of Operations		143,000	576000 F 020 5697 Expenditure Financing Sources – Transfers-Out	4,000	
575000 F 070 0540 Expenditure Financing Sources – Transfers-Int		4,000	610000 N Operating Expenses/Program Costs	3,000	
TOTAL	147,000	147,000	TOTAL	7,000	7,000

Treasury Forfeiture Fund Effective Fiscal 2015

26. To record the consolidation of actual net-funded resources.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> None				<u>Budgetary Entry</u> 420100 Total Actual Resources – Collected 425500 Expenditure Transfers from Trust Funds – Collected	6,000	6,000	F302	
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None				

27. To record the closing of unobligated balances to unapportioned authority for unexpired status in a no-year fund.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> 461000 Allotments - Realized Resources 445000 Unapportioned Authority	1,000	1,000	F308	<u>Budgetary Entry</u> None				
<u>Proprietary Entry</u> None				<u>Proprietary Entry</u> None				

Treasury Forfeiture Fund Effective Fiscal 2015

28. To record the closing of downward adjustments to delivered orders – obligations, paid.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 497200 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected <u>Proprietary Entry</u> None	3,000	3,000	F322	<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 497200 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected <u>Proprietary Entry</u> None	3,000	3,000	F322	
29. To record the closing of paid delivered orders to total actual resources.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected <u>Proprietary Entry</u> None	3,000	3,000	F314	<u>Budgetary Entry</u> 490200 Delivered Orders – Obligations, Paid 420100 Total Actual Resources – Collected <u>Proprietary Entry</u> None	6,000	6,000	F314	
30. To record the closing of downward adjustments to undelivered orders – obligations, unpaid.								
Treasury Forfeiture Fund 020 X5697000	DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000	DR	CR	TC	
<u>Budgetary Entry</u> None <u>Proprietary Entry</u> None				<u>Budgetary Entry</u> 480100 Undelivered Orders – Obligations, Unpaid 487100 Downward Adjustments of Prior Year Unpaid Undelivered Orders - Obligations <u>Proprietary Entry</u> None	1,000	1,000	F332	

**Treasury Forfeiture Fund
Effective Fiscal 2015**

31. To record the closing of revenues and expenses to cumulative results of operations.									
Treasury Forfeiture Fund 020 X5697000		DR	CR	TC	DHS Immigration and Customs Enforcement (ICE) 070 0540000		DR	CR	TC
<u>Budgetary Entry</u> None					<u>Budgetary Entry</u> None				
<u>Proprietary Entry</u> 575000 (F070) Expenditure Financing Sources – Transfers In		4,000		F336	<u>Proprietary Entry</u> 331000 Cumulative Results of Operations		7,000		F336
331000 Cumulative Results of Operations			4,000		576000 (F020) Expenditure Financing Sources – Transfer Out			4,000	
					610000 N Operating Expenses/Program Costs			3,000	

Treasury Forfeiture Fund Effective Fiscal 2015

YEAR 2: Post-closing Trial Balances

Treasury Forfeiture Fund 020 X5697000			DHS 070 0540000		
Budgetary	DR	CR	Budgetary	DR	CR
420100 Total Actual Resource Realized – Collection	147,000		422500 Expenditure Transfers from Trust Funds		
445000 D Unapportioned Authority		147,000	480100 D – Undelivered Orders – Obligations, Unpaid		
490100 D Delivered Orders – Obligations, Unpaid					
TOTAL	147,000	147,000	TOTAL	-	-
Proprietary	DR	CR	Proprietary	DR	CR
101000 G 099 0000 Fund Balance with Treasury	147,000		133500 F 020 5697 Expenditure Transfers Receivable		
215500 F 020 0540 Expenditure Transfers Payable			331000 Cumulative Results of Operations		
331000 Cumulative Results of Operations		147,000			
TOTAL	147,000	147,000	TOTAL	-	-

Treasury Forfeiture Fund Effective Fiscal 2015

Balance Sheet		020 X5697 (TFF)	070 0540 (DHS)
Line No.			
	Assets		
	Intragovernmental		
1	Fund Balance with Treasury (101000 E)	147,000.00	
6	Total Intragovernmental	147,000.00	-
15	Total Assets	147,000.00	-
	Liabilities		
	Intragovernmental		
28	Total Liabilities	-	-
	Net Position		
32	Cumulative Results of Operations - Funds From Dedicated Collections (Combined or Consolidated Totals) (331000 E, 576000 E)	147,000.00	
33	Cumulative Results of Operations - All Other Funds (Combined or Consolidated Totals)		-
34	Total Net Position - Funds From Dedicated Collections (Combined or Consolidated Totals)	147,000.00	
35	Total Net Position - All Other Funds (Combined or Consolidated Totals)		-
36	Total Net Position	147,000.00	-
37	Total Liabilities and Net Position	147,000.00	-

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Statement of Net Cost		020 X5697 (TFF)	070 0540 (DHS)
Line No.			
	Gross Program Costs:		
	Program A:		
1	Gross costs (610000 E)	-	3,000.00
2	Less: earned revenue (520000 E)		-
3	Net program costs:	-	3,000.00
5	Net program costs including Assumption Changes:	-	3,000.00
8	Net cost of operations	-	3,000.00

Treasury Forfeiture Fund Effective Fiscal 2015

USSGL Crosswalk - Statement of Changes in Net Position		020	070
		X5697 (TFF)	0540 (DHS)
		Funds from Dedicated Collections	All Other Funds
Line No.			
Cumulative Results of Operations:			
1	Beginning Balances (3310 B)	143,000.00	7,000.00
3	Beginning Balances, as Adjusted	143,000.00	7,000.00
Budgetary Financing Sources:			
8	Transfers-In/Out Without Reimbursement (+/-) (5750E, 5760E)	4,000.00	(4,000.00)
14	Total Financing Sources	4,000.00	(4,000.00)
15	Net Cost of Operations (+/-)	-	(3,000.00)
16	Net Change	4,000.00	(7,000.00)
17	Cumulative Results of Operations	147,000.00	-
27	Net Position (Note 5)	147,000.00	-

Treasury Forfeiture Fund Effective Fiscal 2015

USSGL Crosswalk - Statement of Budgetary Resources

Line No.	020 X5697 (TFF)	070 0540 (DHS)
Budgetary Resources:		
1000	143,000.00	
1020.5	143,000.00	
1021		1,000.00
1051	143,000.00	1,000.00
1890	3,000.00	2,000.00
1910	146,000.00	3,000.00
Status of Budgetary Resources:		
2190	(1,000.00)	3,000.00
Unobligated balance, end of year:		
2204	1,000.00	
2404	146,000.00	
2490	147,000.00	
2500	146,000.00	3,000.00
Change in obligated balance:		
Unpaid obligations:		
3000	7,000.00	7,000.00
3012	(1,000.00)	3,000.00
3020	(6,000.00)	(9,000.00)
3042		(1,000.00)
3050		

Treasury Forfeiture Fund Effective Fiscal 2015

	-	-
Uncollected payments:		
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422500 B)		(7,000.00)
3072 Change in uncollected pymts, Fed sources (+ or-) (422500 E-B)		7,000.00
3090 Uncollected pymts, Fed sources, end of year (-) (422500E)		-
Memorandum (non-add) entries		
3200 Obligated balance, end of year (+ or -)	-	-
Budget Authority and Outlays, Net:		
4177 Actual offsetting collections (discretionary and mandatory) (-) (425200E, 425500E, 497200E)	3,000.00	9,000.00
4178 Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -) (422500 E-B)		(7,000.00)
4180 Budget authority, net (discretionary and mandatory)	3,000.00	2,000.00
4185 Outlays, gross (discretionary and mandatory) (490200E)	6,000.00	9,000.00
4187 Actual offsetting collections (discretionary and mandatory) (-) (425200 E, 425500 E, 497200 E)	(3,000.00)	(9,000.00)
4190 Outlays, net (discretionary and mandatory)	3,000.00	-

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources

Line No.	020 X5697 (TFF)	070 0540 (DHS)
BUDGETARY RESOURCES		
Unobligated balance:		
1000	143,000.00	-
1021		1,000.00
1050	143,000.00	1,000.00
Expired unobligated balance available for adjustment only:		
1060		-
1099		-
Budget Authority:		
Spending authority from offsetting collections:		
Discretionary:		
1700		9,000.00
1701		(7,000.00)
1750		2,000.00
Mandatory:		
1800	3,000.00	
1850	3,000.00	
1900	3,000.00	2,000.00
1910	146,000.00	3,000.00
STATUS OF BUDGETARY RESOURCES		

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Obligations incurred:		
Direct:		
2001	Category A (by quarter) (4801 E-B, 490100 E-B, 490200 E)	3,000.00
2002	Category B (by project) (4801 E-B, 490100 E-B, 490200 E)	(1,000.00)
2004	Direct obligations (total)	(1,000.00) 3,000.00
Reimbursable:		
2101	Category A (by quarter) (490200 E)	-
2104	Reimbursable obligations (total)	-
2190	Obligations incurred	(1,000.00) 3,000.00
Unobligated balance:		
Apportioned:		
2201	Available in the current period (461000 E)	1,000.00
Unapportioned		
2403	Other (445000 E)	146,000.00
2490	Unobligated balance, end of year	147,000.00 -
2500	Total budgetary resources	146,000.00 3,000.00
Memorandum (non-add) entries:		
2501	Subject to apportionment (445000 E, 461000 E, 480100 E-B, 490100 E-B, 490200 E-B)	146,000.00 3,000.00
2503	Direct unobligated balance, end of year (445000 E, 461000 E)	147,000.00
CHANGE IN OBLIGATED BALANCE		
Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1 (480100 B, 490100 B)	7,000.00 7,000.00
3010	Obligations incurred, unexpired accounts (490100 E-B, 490200 E)	(1,000.00) -
3011	Obligations incurred, expired accounts (480100 E-B, 490200 E)	3,000.00
3020	Outlays (gross) (-) (490200 E)	(6,000.00) (9,000.00)
3040	Recoveries of prior year unpaid obligations, unexpired accounts (-) (4871000 E)	(1,000.00)
3050	Unpaid obligations, end of year (480100 E, 490100 E)	- -

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Uncollected payments:		
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422500 B)	(7,000.00)
3070	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -) (422500 E-B)	7,000.00
3090	Uncollected pymts, Fed sources, end of year (-) (422500 E)	-
3200	Obligated balance, end of year (+ or -)	-
BUDGET AUTHORITY AND OUTLAYS, NET		
Discretionary:		
Gross budget authority and outlays:		
4000	Budget authority, gross	2,000.00
4011	Outlays from discretionary balances (490200 E)	9,000.00
4020	Outlays, gross (total)	9,000.00
Offsets against gross budget authority and outlays:		
Offsetting collections (collected) from:		
4030	Federal sources (-) (425500E, 497200 E)	(6,000.00)
4033	Non-Federal sources (-) (497200 E)	(3,000.00)
4040	Offsets against gross budget authority and outlays (total) (-)	(9,000.00)
Additional offsets against gross budget authority only:		
4051	Change in uncollected pymts, Fed sources, expired accounts (+ or -) (422500 E-B)	(7,000.00)
4060	Additional offsets against budget authority only (total)	(7,000.00)
4070	Budget authority, net (discretionary)	(16,000.00)
4080	Outlays, net (discretionary)	9,000.00
Mandatory:		
Gross budget authority and outlays:		
4090	Budget authority, gross	

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4101 Outlays from mandatory balances (490200 E)	6,000.00	
4110 Outlays, gross (total)	6,000.00	
Offsets against gross budget authority and outlays:		
Offsetting collections (collected) from:		
4120 Federal sources (-) (497200 E)	(3,000.00)	
4130 Offsets against gross budget authority and outlays (total) (-)	(3,000.00)	
4160 Budget authority, net (mandatory)	(3,000.00)	
4170 Outlays, net (mandatory)	3,000.00	
Budget authority and outlays, net (total)		
4180 Budget authority, net (total) (discretionary and mandatory)	(3,000.00)	(16,000.00)
4190 Outlays, net (total) (discretionary and mandatory)	3,000.00	9,000.00

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule

Line No.	020 X5697 (TFF)	070 0540 (DHS)
BUDGETARY RESOURCES		
All accounts:		
0900 Total new obligations (480100 E-B, 490100 E-B, 490200 E)	(1,000.00)	3,000.00
Unobligated balance:		
1000 Unobligated balance brought forward, Oct 1 (420100 B, 425500B, 480100 B, 490100 B)	143,000.00	-
1021 Recoveries of prior year unpaid obligations (487100 E)		1,000.00
1050 Unobligated balance (total)	143,000.00	1,000.00
Budget authority:		
Spending authority from offsetting collections:		
Discretionary:		
1700 Collected (425500 E, 4972000 E)		9,000.00
1701 Change in uncollected payments, Federal sources (+ or -) (4225 E-B)		(7,000.00)
1750 Spending authority from offsetting collections, discretionary (total)		2,000.00
Mandatory:		
1800 Collected (497200 E)	3,000.00	
1850 Spending authority from offsetting collections, mandatory (total)	3,000.00	
1900 Budget authority (total)	3,000.00	2,000.00
1930 Total budgetary resources available	146,000.00	3,000.00
Memorandum (non-add) entries:		
All accounts:		
1941 Unexpired unobligated balance, end of year (46100 E)	147,000.00	
Special and non-revolving trust funds only:		
1952 Expired unobligated balance, start of year (420100 B, 490100 E)	143,000.00	

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CHANGE IN OBLIGATED BALANCE			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 (480100 B, 490100 B)	7,000.00	7,000.00
3010	Obligations incurred, unexpired accounts (490100 E-B, 490200 E)	(1,000.00)	
3011	Obligations incurred, expired accounts (480100 E-B, 490200 E)		3,000.00
3020	Outlays (gross) (-) (490200 E)	(6,000.00)	(9,000.00)
3041	Recoveries of prior year unpaid obligations, expired accounts (-) (487100 E)\		(1,000.00)
3050	Unpaid obligations, end of year (480100 E, 487100 E, 490100 E)	-	-
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-) (422500 B)		(7,000.00)
3071	Change in uncollected pymts, Fed sources, expired accounts (+ or -) (422500 E-B)		7,000.00
3090	Uncollected pymts, Fed sources, end of year (-) (422500 E)		-
Memorandum (non-add) entries:			
3100	Obligated balance, start of year (+ or -)	7,000.00	-
3200	Obligated balance, end of year (+ or -)	-	-
 BUDGET AUTHORITY AND OUTLAYS, NET			
Discretionary:			
Gross budget authority and outlays:			
4000	Budget authority, gross		2,000.00
4011	Outlays from discretionary balances (490200 E)		9,000.00
4020	Outlays, gross (total)		9,000.00
 Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources (-) (425500 E)		(6,000.00)
4033	Non-Federal sources (-) (497200 E)		(3,000.00)
4040	Offsets against gross budget authority and outlays (total) (-)		(9,000.00)
Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts (425500 E, 497200 E)		9,000.00
4060	Additional offsets against budget authority only (total)		9,000.00
4070	Budget authority, net (discretionary)		2,000.00

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4080	Outlays, net (discretionary)		-
	Mandatory:		
	Gross budget authority and outlays:		
4090	Budget authority, gross	3,000.00	
4101	Outlays from mandatory balances (490200 E)	6,000.00	
4110	Outlays, gross (total)	6,000.00	
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
4120	Federal sources (-) (497200 E)	(3,000.00)	
4130	Offsets against gross budget authority and outlays (total) (-)	(3,000.00)	
4160	Budget authority, net (mandatory)	-	
4170	Outlays, net (mandatory)	3,000.00	
	Budget authority and outlays, net (total)		
4180	Budget authority, net (total) (discretionary and mandatory)	-	2,000.00
4190	Outlays, net (total) (discretionary and mandatory)	3,000.00	-

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Reclassified Balance Sheet			
Line No.		020 X5697 (TFF)	070 0540 (DHS)
1	Assets		
3	Federal		
3.1	Fund Balance With Treasury (101000 E)	147,000.00	
3.13	Total Federal Assets	147,000.00	-
	This line is calculated. Equals sum of lines 3.1 through 3.12.		
4	Total Assets	147,000.00	-
	This line is calculated. Equals sum of lines 2.10 and 3.13.		
5	Liabilities:		
7	Federal		
9	Net Position:		
9.1	Net Position - Funds From Dedicated Collections (33100 B, 576000 E, 610000 E)	147,000.00	
10	Total Net Position	147,000.00	-
11	Total Liabilities and Net Position	147,000.00	-

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Reclassified Statement of Net Cost				
Line No.			020 X5697 (TFF)	070 0540 (DHS)
1	Gross costs			
2	Non-Federal Gross Cost (610000 N)			3,000.00
6	Total Non-Federal Gross Cost			3,000.00
9	Department Total Gross Cost		-	3,000.00
14	Department Total Earned Revenue			-
15	Net Cost of Operations		-	3,000.00

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Reclassified Statement of Changes in Net Position				
Line No.			020 X5697 (TFF)	070 0540 (DHS)
1	Beginning Net Position Balance (331000 B)		143,000.00	7,000.00
4	Adjusted Beginning Net Position Balance		143,000.00	7,000.00
7	Budgetary Financing Sources:			
7.6	Expenditure Transfers-In of Financing Sources (575000 E)			(4,000.00)
7.7	Expenditure Transfers-Out of Financing Sources (576000 E)	4,000.00		
7.15	Total Budgetary Financing Sources	4,000.00		(4,000.00)
9	Net Cost of Operations (+/-)	-		(3,000.00)
10	Ending Net Position Balance		147,000.00	-

Treasury Forfeiture Fund

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Appendix:

§ 9703.1 Department of the Treasury Forfeiture Fund

(a) **In General.**— There is established in the Treasury of the United States a fund to be known as the “Department of the Treasury Forfeiture Fund” (referred to in this section as the “Fund”). The Fund shall be available to the Secretary, without fiscal year limitation, with respect to seizures and forfeitures made pursuant to any law (other than section 7301 or 7302 of the Internal Revenue Code of 1986) enforced or administered by the Department of the Treasury or the United States Coast Guard for the following law enforcement purposes:

(1)

(A) Payment of all proper expenses of seizure (including investigative costs incurred by a Department of the Treasury law enforcement organization leading to seizure) or the proceedings of forfeiture and sale, including the expenses of detention, inventory, security, maintenance, advertisement, or disposal of the property, and if condemned by a court and a bond for such costs was not given, the costs as taxed by the court.

(B) Payment for—

(i) contract services;

(ii) the employment of outside contractors to operate and manage properties or to provide other specialized services necessary to dispose of such properties in an effort to maximize the return from such properties; and

(iii) reimbursing any Federal, State, or local agency for any expenditures made to perform the functions described in this subparagraph.

(C) Awards of compensation to informers under section 619 of the Tariff Act of 1930 ([19 U.S.C. 1619](#)).

(D) Satisfaction of—

(i) liens for freight, charges, and contributions in general average, notice of which has been filed with the appropriate Customs officer according to law; and

(ii) subject to the discretion of the Secretary, other valid liens and mortgages against property that has been forfeited pursuant to any law enforced or administered by a Department of the Treasury law enforcement organization. To determine the validity of any such lien or mortgage, the amount of payment to be made, and to carry out the functions described in this subparagraph, the Secretary may employ and compensate attorneys and other personnel skilled in State real estate law.

(E) Payment of amounts authorized by law with respect to remission and mitigation.

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(F) Payment of claims of parties in interest to property disposed of under section 612(b) of the Tariff Act of 1930 ([19 U.S.C. 1612 \(b\)](#)), in the amounts applicable to such claims at the time of seizure.

Equitable sharing payments made to other Federal agencies, State and local law enforcement agencies, and foreign countries pursuant to section 616(c) of the Tariff Act of 1930 ([19 U.S.C. 1616a \(c\)](#)), section [981](#) of title [18](#), or subsection (h) of this section, and all costs related thereto.

(H) Payment for services of experts and consultants needed by a Department of the Treasury law enforcement organization to carry out the organization's duties relating to seizure and forfeiture.

(I) payment ^[2] of overtime salaries, travel, fuel, training, equipment, and other similar costs of State or local law enforcement officers that are incurred in joint law enforcement operations with a Department of the Treasury law enforcement organization; ^[3]

(J) payment ^[2] made pursuant to guidelines promulgated by the Secretary, if such payment is necessary and directly related to seizure and forfeiture program expenses for—

(i) the purchase or lease of automatic data processing systems (not less than a majority of which use will be related to such program);

(ii) training;

(iii) printing; and

(iv) contracting for services directly related to—

(I) the identification of forfeitable assets;

(II) the processing of and accounting for forfeitures; and

(III) the storage, maintenance, protection, and destruction of controlled substances.

(2) At the discretion of the Secretary—

(A) payment of awards for information or assistance leading to a civil or criminal forfeiture involving any Department of the Treasury law enforcement organization participating in the Fund;

(B) purchases of evidence or information by—

(i) a Department of the Treasury law enforcement organization with respect to—

(I) a violation of section [1956](#) or [1957](#) of title [18](#) (relating to money laundering); or

(II) a law, the violation of which may subject property to forfeiture under section [981](#) or [982](#) of title [18](#);

(ii) the United States Customs Service with respect to drug smuggling or a violation of section [542](#) or [545](#) of title [18](#) (relating to fraudulent customs invoices or smuggling);

(iii) the United States Secret Service with respect to a violation of—

(I) section 1028, 1029, or 1030 or ^[4] title 18;

(II) any law of the United States relating to coins, obligations, or securities of the United States or of a foreign government; or

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- (III) any law of the United States which the United States Secret Service is authorized to enforce relating to fraud or other criminal or unlawful activity in or against any federally insured financial institution, the Resolution Trust Corporation, or the Federal Deposit Insurance Corporation; and
- (iv) the United States Customs Service or the Internal Revenue Service with respect to a violation of chapter [53](#) of this title (relating to the Bank Secrecy Act).
- (C) payment of costs for publicizing awards available under section 619 of the Tariff Act of 1930 ([19 U.S.C. 1619](#));
- (D) payment for equipment for any vessel, vehicle, or aircraft available for official use by a Department of the Treasury law enforcement organization to enable the vessel, vehicle, or aircraft to assist in law enforcement functions, and for other equipment directly related to seizure or forfeiture, including laboratory equipment, protective equipment, communications equipment, and the operation and maintenance costs of such equipment;
- (E) the payment of claims against employees of the Customs Service settled by the Secretary under section 630 of the Tariff Act of 1930;
- (F) payment for equipment for any vessel, vehicle, or aircraft available for official use by a State or local law enforcement agency to enable the vessel, vehicle, or aircraft to assist in law enforcement functions if the vessel, vehicle, or aircraft will be used in joint law enforcement operations with a Department of the Treasury law enforcement organization;
reimbursement of private persons for expenses incurred by such persons in cooperating with a Department of the Treasury law enforcement organization in investigations and undercover law enforcement operations; [151](#)
- (H) payment for training foreign law enforcement personnel with respect to seizure or forfeiture activities of the Department of the Treasury; and [161](#)
- (b) **Limitations.**—
- (1) Any payment made under subparagraph (D) or (E) of subsection (a)(1) with respect to a seizure or a forfeiture of property shall not exceed the value of the property at the time of the seizure.
- (2) Any payment made under subsection (a)(1) with respect to a seizure or forfeiture of property shall not exceed the value of the property at the time of disposition.
- (3) The Secretary may exempt the procurement of contract services under the Fund from section 3709 of the Revised Statutes of the United States ([41 U.S.C. 5](#)), title III of the Federal Property and Administrative Services Act of 1949 ([41 U.S.C. 251](#) et seq.), and other provisions of law as may be necessary to maintain the security and confidentiality of related criminal investigations.
- (4) The Secretary shall assure that any equitable sharing payment made to a State or local law enforcement agency pursuant to subsection (a)(1) and any property transferred to a State or local law enforcement agency pursuant to subsection (h)—

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(A) has a value that bears a reasonable relationship to the degree of participation of the State or local agency in the law enforcement effort resulting in the forfeiture, taking into account the total value of all property forfeited and the total law enforcement effort with respect to the violation of law on which the forfeiture is based; and

(B) will serve to encourage further cooperation between the recipient State or local agency and Federal law enforcement agencies.

(5) Amounts transferred by the Attorney General pursuant to section [524 \(c\)\(1\)](#) of title [28](#), or by the Postmaster General pursuant to section [2003](#) of title [39](#), and deposited into the Fund pursuant to subsection (d), shall be available for Federal law enforcement related purposes of the Department of the Treasury law enforcement organizations.

(c) Funds Available to United States Coast Guard.—

(1) The Secretary shall make available to the United States Coast Guard, from funds appropriated under subsection (2) in excess of \$10,000,000 for a fiscal year, an amount equal to the net proceeds in the Fund derived from seizures by the Coast Guard.

(2) Funds made available under this subsection may be used to—

(A) pay for equipment for any vessel, vehicle, or aircraft available for official use by the United States Coast Guard to enable the vessel, vehicle, or aircraft to assist in law enforcement functions;

(B) pay for equipment for any vessel, vehicle, equipment, or aircraft available for official use by a State or local law enforcement agency to enable the vessel, vehicle, or aircraft to assist in law enforcement functions if the vessel, vehicle, or aircraft will be used in joint law enforcement operations with the United States Coast Guard;

(C) pay for overtime salaries, travel, fuel, training, equipment, and other similar costs of State and local law enforcement officers that are incurred in joint law enforcement operations with the United States Coast Guard;

(D) pay for expenses incurred in bringing vessels into compliance with applicable environmental laws prior to disposal by sinking.

(d) Deposits and Credits.—

(1) With respect to fiscal year 1993, there shall be deposited into or credited to the Fund—

(A) all currency forfeited during fiscal year 1993, and all proceeds from forfeitures during fiscal year 1993, under any law enforced or administered by the United States Customs Service or the United States Coast Guard;

(B) all income from investments made under subsection (e); and

(C) all amounts representing the equitable share of the United States Customs Service or the United States Coast Guard from the forfeiture of property under any Federal, State, local, or foreign law.

(2) With respect to fiscal years beginning after fiscal year 1993, there shall be deposited into or credited to the Fund—

(A) all currency forfeited after fiscal year 1993, and all proceeds from forfeitures after fiscal year 1993, under any law (other than sections 7301 and 7302 of the Internal Revenue Code of 1986) enforced or administered by a Department of the Treasury law enforcement organization or the United States Coast Guard;

(B) all income from investments made under subsection (e); and

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- (C) all amounts representing the equitable share of a Department of the Treasury law enforcement organization or the United States Coast Guard from the forfeiture of property under any Federal, State, local, or foreign law.
- (e) **Investments.**— Amounts in the Fund, and in any holding accounts associated with the Fund, which are not currently needed for the purposes of this section may be kept on deposit or invested in obligations of, or guaranteed by, the United States and all earnings on such investments shall be deposited in the Fund.
- (f) **Reports to Congress.**— The Secretary shall transmit to the Congress, not later than February 1 of each year—
- (1) a report on—
 - (A) the estimated total value of property forfeited with respect to which funds were not deposited in the Fund during the preceding fiscal year—
 - (i) under any law enforced or administered by the United States Customs Service or the United States Coast Guard, in the case of fiscal year 1993; and
 - (ii) under any law enforced or administered by the Department of the Treasury law enforcement organizations or the United States Coast Guard, in the case of fiscal years beginning after 1993; and
 - (B) the estimated total value of all such property transferred to any State or local law enforcement agency; and
 - (2) a report on—
 - (A) the balance of the Fund at the beginning of the preceding fiscal year;
 - (B) liens and mortgages paid and the amount of money shared with Federal, State, local, and foreign law enforcement agencies during the preceding fiscal year;
 - (C) the net amount realized from the operations of the Fund during the preceding fiscal year, the amount of seized cash being held as evidence, and the amount of money that has been carried over into the current fiscal year;
 - (D) any defendant's property, not forfeited at the end of the preceding fiscal year, if the equity in such property is valued at \$1,000,000 or more;
 - (E) the total dollar value of uncontested seizures of monetary instruments having a value of over \$100,000 which, or the proceeds of which, have not been deposited into the Fund pursuant to subsection (d) within 120 days after seizure, as of the end of the preceding fiscal year;
 - (F) the balance of the Fund at the end of the preceding fiscal year;
the net amount, if any, of the excess unobligated amounts remaining in the Fund at the end of the preceding fiscal year and available to the Secretary for Federal law enforcement related purposes;
 - (H) a complete set of audited financial statements (including a balance sheet, income statement, and cash flow analysis) prepared in a manner consistent with the requirements of the Chief Financial Officers Act of 1990 (Public Law 101-576); and
 - (I) an analysis of income and expenses showing the revenue received or lost—

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- (i) by property category (such as general property, vehicles, vessels, aircraft, cash, and real property); and
- (ii) by type of disposition (such as sale, remission, cancellation, placement into official use, sharing with State and local agencies, and destruction).

The Fund shall be subject to annual financial audits as authorized in the Chief Financial Officers Act of 1990 (Public Law 101–576).

Appropriations.—

(1) There are hereby appropriated from the Fund such sums as may be necessary to carry out the purposes described in subsection (a)(1).

(2) There are authorized to be appropriated from the Fund to carry out the purposes set forth in subsections (a)(2) and (c) not to exceed—

(A) \$25,000,000 for fiscal year 1993; and

(B) \$50,000,000 for each fiscal year after fiscal year 1993.

(3)

(A) Subject to subparagraphs (B) and (C), at the end of each of fiscal years 1994, 1995, 1996, and 1997, the Secretary shall transfer from the Fund not more than \$100,000,000 to the Special Forfeiture Fund established by section 6073 of the Anti-Drug Abuse Act of 1988.^[7]

(B) Transfers pursuant to subparagraph (A) shall be made only from excess unobligated amounts and only to the extent that, as determined by the Secretary, such transfers will not impair the future availability of amounts for the purposes described in subsection (a). Further, transfers under subparagraph (A) may not exceed one-half of the excess unobligated balance for a year. In addition, transfers under subparagraph (A) may be made only to the extent that the sum of the transfers in a fiscal year and one-half of the unobligated balance at the beginning of that fiscal year for the Special Forfeiture Fund does not exceed \$100,000,000.

(C) The Secretary of the Treasury shall reserve an amount not to exceed \$30,000,000 from the unobligated balances remaining in the Customs Forfeiture Fund on September 30, 1992, and such amount shall be transferred to the Fund on October 1, 1992, or, if later, the date that is 15 days after the date of the enactment of this section. Such amount shall be available for any expenses or activities authorized under this section. At the end of fiscal year^[8] 1993, 1994, 1995, and 1996, the Secretary shall reserve in the Fund an amount not to exceed \$50,000,000 of the unobligated balances in the Fund, or, if the Secretary determines that a greater amount is necessary for asset specific expenses, an amount equal to not more than 10 percent of the total obligations from the Fund in the preceding fiscal year. At the end of fiscal year 1997, and at the end of each fiscal year thereafter, the Secretary shall reserve any amounts that are required to be retained in the Fund to ensure the availability of amounts in the subsequent fiscal year for purposes authorized under subsection (a). Unobligated balances remaining pursuant to section 4(B) of 9703^[9] shall also be carried forward.

(4)

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(A) After reserving any amount authorized by paragraph (3)(C), any unobligated balances remaining in the Fund on September 30, 1993, shall be deposited into the general fund of the Treasury of the United States.

(B) After reserving any amount authorized by paragraph (3)(C) and after transferring any amount authorized by paragraph (3)(A), any unobligated balances remaining in the Fund on September 30, 1994, and on September 30 of each fiscal year thereafter, shall be available to the Secretary, without fiscal year limitation, for transfers pursuant to subparagraph (A)(ii)^[7] and for obligation or expenditure in connection with the law enforcement activities of any Federal agency or of a Department of the Treasury law enforcement organization. (*Super surplus payments*)

(C) Any obligation or expenditure in excess of \$500,000 with respect to an unobligated balance described in subparagraph (B) may not be made by the Secretary unless the Appropriations Committees of both Houses of Congress are notified at least 15 days in advance of such obligation or expenditure.

(h) Retention or Transfer of Property.—

(1) The Secretary may, with respect to any property forfeited under any law (other than section 7301 or 7302 of the Internal Revenue Code of 1986) enforced or administered by the Department of the Treasury—

(A) retain any of the property for official use; or

(B) transfer any of the property to—

(i) any other Federal agency; or

(ii) any State or local law enforcement agency that participated directly or indirectly in the seizure or forfeiture of the property.

(2) The Secretary may transfer any forfeited personal property or the proceeds of the sale of any forfeited personal or real property to any foreign country which participated directly or indirectly in the seizure of^[10] forfeiture of the property, if such a transfer—

(A) is one with which the Secretary of State has agreed;

(B) is authorized in an international agreement between the United States and the foreign country; and

(C) is made to a country which, if applicable, has been certified under section 481(h) of the Foreign Assistance Act of 1961 ([22 U.S.C. 2291 \(h\)](#)).^[7]

(3) Nothing in this section shall affect the authority of the Secretary under section [981](#) of title [18](#) or section 616 of the Tariff Act of 1930 ([19 U.S.C. 1616a](#)).

(i) **Regulations.**— The Secretary may prescribe such rules and regulations as may be necessary to carry out this section.

(j) **Customs Forfeiture Fund.**— Notwithstanding any other provision of law—

(1) during any period when forfeited currency and proceeds from forfeitures under any law (other than section 7301 or 7302 of the Internal Revenue Code of 1986) enforced or administered by the Department of the Treasury or the United States Coast Guard, are required to be deposited in the Fund pursuant to this section—

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- (A) all moneys required to be deposited in the Customs Forfeiture Fund pursuant to section 613A of the Tariff Act of 1930 ([19 U.S.C. 1613b](#)) shall instead be deposited in the Fund; and
- (B) no deposits or withdrawals may be made to or from the Customs Forfeiture Fund pursuant to section 613A of the Tariff Act of 1930 ([19 U.S.C. 1613b](#)); and
- (2) any funds in the Customs Forfeiture Fund and any obligations of the Customs Forfeiture Fund on the effective date of the Treasury Forfeiture Act of 1992, shall be transferred to the Fund and all administrative costs of such transfer shall be paid for out of the Fund.
- (k) **Limitation of Liability.**— The United States shall not be liable in any action relating to property transferred under this section or under section 616 of the Tariff Act of 1930 ([19 U.S.C. 1616a](#)) if such action is based on an act or omission occurring after the transfer.
- (l) **Authority To Warrant Title.**— Following the completion of procedures for the forfeiture of property pursuant to any law enforced or administered by the Department of the Treasury, the Secretary is authorized, at the Secretary’s discretion, to warrant clear title to any subsequent purchaser or transferee of such forfeited property.
- (m) **Forfeited Property.**— For purposes of this section and notwithstanding section [524 \(c\)\(11\)](#) ^[7] of title [28](#) or any other law—
- (1) during fiscal year 1993, property and currency shall be deemed to be forfeited pursuant to a law enforced or administered by the United States Customs Service if it is forfeited pursuant to—
- (A) a judicial forfeiture proceeding when the underlying seizure was made by an officer of the United States Customs Service or the property was maintained by the United States Customs Service; or
- (B) a civil administrative forfeiture proceeding conducted by the United States Customs Service; and
- (2) after fiscal year 1993, property and currency shall be deemed to be forfeited pursuant to a law enforced or administered by a Department of the Treasury law enforcement organization if it is forfeited pursuant to—
- (A) a judicial forfeiture proceeding when the underlying seizure was made by an officer of a Department of the Treasury law enforcement organization or the property was maintained by a Department of the Treasury law enforcement organization; or
- (B) a civil administrative forfeiture proceeding conducted by a Department of the Treasury law enforcement organization.
- (n) **Transfers to Attorney General and Postmaster General.**—
- (1) The Secretary shall transfer from the Fund to the Attorney General for deposit in the Department of Justice Assets Forfeiture Fund amounts appropriate to reflect the degree of participation of participating Federal agencies in the law enforcement effort resulting in the forfeiture pursuant to laws enforced or administered by a Department of the Treasury law enforcement organization. For purposes of the preceding sentence, a “participating Federal agency” is an agency that participates in the Department of Justice Assets Forfeiture Fund.
- (2) The Secretary shall transfer from the Fund to the Postmaster General for deposit in the Postal Service Fund amounts appropriate to reflect the degree of participation of the United States Postal Service in the law enforcement effort resulting in the forfeiture pursuant to laws enforced or administered by a Department of the Treasury law enforcement organization.

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(o) **Definitions.**— For purposes of this section—

(1) **Department of the treasury law enforcement organization.**— The term “Department of the Treasury law enforcement organization” means the United States Customs Service, the United States Secret Service, the Tax and Trade Bureau, the Internal Revenue Service, the Federal Law Enforcement Training Center, the Financial Crimes Enforcement Network, and any other law enforcement component of the Department of the Treasury so designated by the Secretary.

(2) **Secretary.**— The term “Secretary” means the Secretary of the Treasury.