**GUIDE FOR BASIC ACCOUNTING & REPORTING**

**TREASURY FORFEITURE FUND**

**EFFECTIVE FISCAL YEAR 2015**

**PREPARED BY:**

**UNITED STATES STANDARD GENERAL LEDGER ADVISORY DIVISION**

**GOVERNMENTWIDE ACCOUNTING**

**BUREAU OF THE FISCAL SERVICE**

**U.S. DEPARTMENT OF THE TREASURY**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 | TBD | Added 2nd Year, Intra-Governmental Eliminations | S2-14-01 Part 2 | FY 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.

**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.

**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 |
| 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** |  |  | | **Proprietary** |  | |  |
| 101000 Fund Balance with Treasury | 200,000 |  | | **None** |  | |  |
| 331000 Cumulative Results of Operations |  | 200,000 | |  |  | |  |
|  |  |  | |  |  | |  |
| **TOTAL** | **200,000** | **200,000** | | **TOTAL** |  | |  |

First Year

Transactions and Reports

**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** |
| **Budgetary Entry**  445000 Unapportioned Authority  4510000 Apportionments  4510000 Apportionments  461000 Allotments – Realized Resources  **Proprietary Entry**  None | 200,000  200,000 | 200,000  200,000 | **A116**  **A120** | **Budgetary Entry**  None  **Proprietary Entry**  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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  421000 Anticipated Reimbursements and  Other Income  445000 Unapportioned Authority  445000 Unapportioned Authority  459000 Apportionment- Anticipated  Resources  **Proprietary Entry**  None | 30,000  30,000 | 30,000  30,000 | **A702**  **A118** |



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** |
| **Budgetary Entry**  461000 Allotments – Realized Resources  480100 Undelivered Orders –Obligations,  Unpaid  **Proprietary Entry**  None | 30,000 | 30,000 | **B306** | **Budgetary Entry(A706, A122)**  422100 Unfilled Customer Order  Without Advance  421000 Anticipated Reimbursements and  Other Income  459000 Apportionment- Anticipated  Resources  461000 Allotments – Realized Resources  **Proprietary Entry**  None | 30,000  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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  461000 Allotments – Realized Resources  490100 Delivered Orders – Obligations, Unpaid  **Proprietary Entry**  610000(N) Operating Expense  211000(N) Accounts Payable | 30,000  30,000 | 30,000  30,000 | **B406** |

**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** |
| **Budgetary Entry**  480100 Undelivered Orders – Obligations, Unpaid  490100 Delivered Orders – Obligations, Unpaid  **Proprietary Entry**  610000 (F 070 0540) Operating Expense  211000 (F 070 0540) Accounts Payable | 30,000  30,000 | 30,000  30,000 | **B402** | **Budgetary Entry**  425100 Reimbursement and other Income Earned  – Rec  422100 Unfilled Customer Order Without  Advance  **Proprietary Entry**  131000(F 020 5697) Accounts Receivable  520000(F 020 5697) Revenue from Services  Provided | 30,000  30,000 | 30,000  30,000 | **A714** |

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** |
| **Budgetary Entry**  490100 Delivered Orders – Obligations, Unpaid  490200 Delivered Orders – Obligations, Paid  **Proprietary Entry**  211000 (F070 0540) Accounts Payable 30,000  101000 (G099 0000) Fund Balance With Treasury | 30,000  30,000 | 30,000  30,000 | **B110** | **Budgetary Entry**  425200 Reimbursement and Other Income Earned  - Collected  425100 Reimbursement and other Income Earned – Receivable  **Proprietary Entry**  101000 (G099 0000) Fund Balance With Treasury  131000 (F020 5697) Accounts Receivable | 30,000  30,000 | 30,000  30,000 | **C186** |

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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  490100 Delivered Orders – Obligations, Unpaid 490200 Delivered Orders – Obligations, Paid    **Proprietary Entry**  211000N Accounts Payable  101000 (G 099 0000) Fund Balance With Treasury | 30,000  30,000 | 30,000  30,000 | **B110** |

**Super Surplus[[1]](#footnote-1) 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]](#footnote-2) (ICE) 070 0540000** | **DR** | **CR** | **TC** |
| **Budgetary Entry**  None  **Proprietary Entry**  None  **Submit financial plan** |  |  |  | **Budgetary Entry**  421500 Anticipated Expenditure Transfers from  Trust Funds  445000 Unapportioned Authority  445000 Unapportioned Authority  459000 Apportionments- Anticipated  Resources  **Proprietary Entry**  None  **The Reimbursable Flag will be Direct ‘D’ for all activity associated with the Super Surplus and Secretary’s Enforcement.** | 30,000  30,000 | 30,000  30,000 | **A114**  **A118** |

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** |
| **Budgetary Entry**  461000 Allotments – Realized Resources  490100 Delivered Orders – Obligations, Unpaid  **Proprietary Entry**  576000 (F 070 0540)Expenditure Financing  Sources – Transfer out  215500 (F 070 0540) Expenditure Transfers  Payable  **For Treasury Forfeiture Fund, the budget object class code will be 94 (financial transfer).**  **Entries to be recorded upon approval of Super Surplus Plan by Congress. TFF will notify recipient entities**. | 30,000  30,000 | 30,000  30,000 | **A500** | **Budgetary Entry**  422500 Expenditure Transfers from Trust Funds –  Receivable  421500 Anticipated Expenditure Transfers from Trust Funds  459000 Apportionments- Anticipated  Resources  461000 Allotments – Realized Resources    **Proprietary Entry**  133500 (F 020 5697) Expenditure Transfers  Receivable  575000 (F 020 5697) Expenditure  Financing Sources– Transfer In  **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.** | 30,000  30,000  30,000 | 30,000  30,000  30,000 | **A498**  **A122**  **A498** |

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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  461000 Allotments – Realized Resources  490100 Delivered Orders – Obligations, Unpaid  **Proprietary Entry**  610000 N Operating Expense 211000 N Accounts Payable | 20,000  20,000 | 20,000  20,000 | **B406** |

11. 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** |
| **Budgetary Entry (modify description A504)**  490100 Delivered Orders – Obligations, Unpaid  490200 Delivered Orders – Obligations, Paid  **Proprietary Entry**  215500 (F 070 0540) Expenditure Transfers  Payable 101000 (G 099 0000) Fund Balance With Treasury | 20,000  20,000 | 20,000  20,000 | **A504** | **Budgetary Entry**  425500 Expenditure Transfers from Trust Funds –  Collected  422500 Expenditure Transfers from Trust Funds – Receivable  **Proprietary Entry**  101000 (G 099 0000) Fund Balance With Treasury  133500 (F020 5697) Expenditure  Transfers Receivable | 20,000  20,000 | 20,000  20,000 | **A502** |

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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  490100 Delivered Orders – Obligations, Unpaid  490200 Delivered Orders – Obligations, Paid  **Proprietary Entry**  211000 N Accounts Payable  101000 (G 099 0000) Fund Balance With Treasury | 20,000  20,000 | 20,000  20,000 | **B110** |

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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  461000 Allotments – Realized Resources  480100 Undelivered Orders – Obligations, Unpaid  **Proprietary Entry**  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** |
| **Budgetary Entry**  490100 Delivered Orders – Obligations, Unpaid  461000 Allotments – Realized Resources  **Proprietary Entry**  215500 (F 070 0540) Expenditure Transfer  Payable  576000 (F 070 0540) Expenditure  Financing Sources – Transfers-Out | 3,000  3,000 | 3,000  3,000 | **A500R** | **Budgetary Entry**  461000 Allotments – Realized Resources  422500 Expenditure Transfers from Trust  Funds – Receivable  **Proprietary Entry**  575000 (F 020 5697) Expenditure Financing  Sources – Transfers-In  133500 (F 020 5697) Expenditure Transfers  Receivable | 3,000  3,000 | 3,000  3,000 | **A499** |



**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** |

**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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  420100 Total Actual Resources – Collected  425200 Reimbursements and Other Income Earned –  Collected  425500 Expenditure Transfers from Trust Funds –  Collected  **Proprietary Entry**  None | 50,000 | 30,000  20,000 | **F302** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  461000 Allotments - Realized Resources  445000 Unapportioned Authority  **Proprietary Entry**  None | 143,000 | 143,000 | F308 | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  490200 Delivered Orders – Obligations, Paid  420100 Total Actual Resources – Collected  **Proprietary Entry**  None | 50,000 | 50,000 | **F314** | **Budgetary Entry**  490200 Delivered Orders – Obligations, Paid  420100 Total Actual Resources – Collected  **Proprietary Entry**  None | 50,000 | 50,000 | **F314** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  None  **Proprietary Entry**  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** | **Budgetary Entry**  None  **Proprietary Entry**  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** |

**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** |







|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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** |
|  | **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** | **-** |
|  |  |  |  |  |

**SF 133 STATEMENT OF BUDGETARY EXECUTION AND BUDGETARY RESOURCES**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | |  |  |
| **Line No.** |  |  | 020 X5697 (TFF) | 070 0540 (DHS) |
|  | **BUDGETARY RESOURCES** | |  |  |
|  |  |  |  |  |
|  | **Unobligated balance:** | |  |  |
|  |  |  |  |  |
| **1000** | **Unobligated balance brought forward, Oct 1 (420100 B)** | | 200,000.00 | - |
| **1050** | **Unobligated balance (total)** | | 200,000.00 | - |
|  | **Spending authority from offsetting collections:** | |  |  |
|  | **Discretionary:** | |  |  |
| **1700** | **Collected (425200 E, 425500 E)** | |  | 50,000.00 |
| **1701** | **Change in uncollected payments, Federal sources (+ or -) (422500 E-B)** | |  | 7,000.00 |
| **1750** | **Spending authority from offsetting collections, discretionary (total)** | |  | 57,000.00 |
| **1900** | **Budget authority (total)** | | - | 57,000.00 |
| **1910** | **Total budgetary resources** | | 200,000.00 | 57,000.00 |
|  |  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** | |  |  |
|  | **Obligations incurred:** | |  |  |
|  | **Direct:** | |  |  |
| **2001** | **Category A (by quarter) (4801 E-B, 490100 E-B, 490200 E)** | |  | 27,000.00 |
| **2002** | **Category B (by project) (4801 E-B, 490100 E-B, 490200 E)** | | 57,000.00 |  |
| **2004** | **Direct obligations (total)** | |  |  |
|  |  |  |  |  |
|  | **Reimbursable:** | |  |  |
| **2101** | **Category A (by quarter) (490200 E)** | |  | 30,000.00 |
| **2104** | **Reimbursable obligations (total)** | | - | 30,000.00 |
| **2190** | **Obligations incurred** | | 57,000.00 | 57,000.00 |
|  | **Unobligated balance:** | |  |  |
|  | **Apportioned:** | |  |  |
| **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) |
| **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)** | |  |  |

**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** | **Collected (425200 E, 425500 E)** | |  | 50,000.00 |
| **1701** | **Change in uncollected payments, Federal sources (+ or -) (422500 E-B)** | |  | 7,000.00 |
| **1750** | **Spending authority from offsetting collections, discretionary (total)** | |  | 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:** | |  |  |
| **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:** | |  |  |
| **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 | - |









**Intragovernmental Eliminations**

***RC 09 Expenditure Transfers of Financing Sources***

TFF 576000 F 070 0540 27,000

DHS 575000 F 020 5697 (27,000)

**Difference 0**

***RC 24 Buy/Sell Costs/Revenue***

TFF 610000 F 070 0540 30,000

DHS 520000 F 020 5697 (30,000)

**Difference 0**

***RC 27 Transfers Receivable/Payable***

TFF 215500 F 070 0540 (7,000)

DHS 133500 F 020 5697 7,000

**Difference 0**

Second Year

Transactions and Reports

**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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  497200 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations Refunds Collected  465000 Allotments – Expired Authority  **Proprietary Entry**  101000 (G 099 0000) Fund Balance with Treasury  610000 N Operating Expenses/Program Costs | 3,000  3,000 | 3,000  3,000 | **C132** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 20. To record the return of previously outlay of funds (refunds) for Transaction #19. | | | | | | | |
| **Treasury Forfeiture Fund**  **020 X5697000** | **DR** | **CR** | **TC** | **DHS Immigration and Customs Enforcement**  **(ICE) 070 0540000** | **DR** | **CR** | **TC** |
| **Budgetary Entry**  497200 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations Refunds Collected  445000 Unapportioned Authority  **Proprietary Entry**  101000 (G 099 0000) Fund Balance with Treasury  576000 (F 070 0540) Expenditure  Financing Sources – Transfers-Out  **Will cause a valid abnormal balance.** | 3,000  3,000 | 3,000  3,000 | **New TC** | **Budgetary Entry**  465000 Allotments – Expired Authority  490200 Delivered Orders – Obligations, Paid  **Proprietary Entry**  575000 (F 020 5697) Expenditure Financing Sources – Transfers-In  101000 (G 099 0000) Fund Balance with  Treasury  **Will cause a valid abnormal balance.** | 3,000  3,000 | 3,000  3,000 | **New TC** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations Recoveries  465000 Allotments – Expired Authority  **Proprietary Entry**  None | 1,000 | 1,000 | **D120** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  480100 Undelivered Orders – Obligations, Unpaid  490100 Delivered Orders – Obligations,  Unpaid  **Proprietary Entry**  610000 N Operating Expenses/Program Costs  211000 N Accounts Payable | 6,000  6,000 | 6,000  6,000 | **B402** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  490100 Delivered Orders – Obligations, Unpaid  490200 Delivered Orders, Obligations  Paid  **Proprietary Entry**  215500 (F 070 0540) Expenditure Transfers  Payable  101000 (G 099 0000) Fund Balance  With Treasury | 6,000  6,000 | 6,000  6,000 | **A504** | **Budgetary Entry**  425500 Expenditure Transfers from Trust Funds –  Collected  422500 Expenditure Transfers from Trust Funds  Receivable  **Proprietary Entry**  101000 (G 099 0000) Fund Balance with Treasury  133500 (F 020 5697) Expenditure Transfers  Receivable | 6,000  6,000 | 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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  490100 Delivered Orders – Obligations, Unpaid  490200 Delivered Orders – Obligations, Paid  **Proprietary Entry**  211000 N Accounts Payable  101000 (G 099 0000) Fund Balance with  Treasury | 6,000  6,000 | 6,000  6,000 | **B110** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 25. To record the return of unobligated balances for Transaction #20. | | | | | | | |
| **Treasury Forfeiture Fund**  **020 X5697000** | **DR** | **CR** | **TC** | **DHS Immigration and Customs Enforcement**  **(ICE) 070 0540000** | **DR** | **CR** | **TC** |
| **Budgetary Entry**  490100 Delivered Orders – Obligations, Unpaid  461000 Allotments – Realized Resources  **Proprietary Entry**  215500 (F 070 0540) Expenditure Transfer Payable  576000 (F 070 0540) Expenditure  Financing Sources – Transfers-Out | 1,000  1,000 | 1,000  1,000 | **A500R** | **Budgetary Entry**  465000 Allotments – Expired Authority  422500 Expenditure Transfers from Trust  Funds - Receivable  **Proprietary Entry**  575000 (F 020 5697)Expenditure Financing Sources – Transfers-in  133500 (F 090 5697) Expenditure Transfers  Receivable | 1,000  1,000 | 1,000  1,000 | **A499** |

**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** |  |  | | **Proprietary** |  | |  |
| 101000 G 099 0000 Fund Balance with Treasury | 147,000 |  | | 331000 Cumulative Results of Operations |  | | 7,000 |
| 331000 Cumulative Results of Operations |  | 143,000 | | 575000 F 020 5697 Expenditure Financing Sources – Transfers-in | 4,000 | |  |
| 576000 F 070 0540 Expenditure Financing Sources – Transfers-Out |  | 4,000 | | 610000 N Operating Expenses/Program Costs | 3,000 | |  |
| **TOTAL** | **147,000** | **147,000** | | **TOTAL** | **7,000** | | **7,000** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  420100 Total Actual Resources – Collected  425500 Expenditure Transfers from Trust  Funds – Collected  **Proprietary Entry**  None | 6,000 | 6,000 | **F302** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  461000 Allotments - Realized Resources  445000 Unapportioned Authority  **Proprietary Entry**  None | 1,000 | 1,000 | **F308** | **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  490200 Delivered Orders – Obligations, Paid  497200 Downward Adjustments of Prior-Year  Paid Delivered Orders – Obligations, Refunds  Collected  **Proprietary Entry**  None | 3,000 | 3,000 | **F322** | **Budgetary Entry**  490200 Delivered Orders – Obligations, Paid  497200 Downward Adjustments of Prior-Year  Paid Delivered Orders – Obligations, Refunds  Collected  **Proprietary Entry**  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** |
| **Budgetary Entry**  490200 Delivered Orders – Obligations, Paid  420100 Total Actual Resources – Collected  **Proprietary Entry**  None | 3,000 | 3,000 | **F314** | **Budgetary Entry**  490200 Delivered Orders – Obligations, Paid  420100 Total Actual Resources – Collected  **Proprietary Entry**  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** |
| **Budgetary Entry**  None  **Proprietary Entry**  None |  |  |  | **Budgetary Entry**  480100 Undelivered Orders – Obligations, Unpaid  487100 Downward Adjustments of Prior Year  Unpaid Undelivered Orders - Obligations  **Proprietary Entry**  None | 1,000 | 1,000 | **F332** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 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** |
| **Budgetary Entry**  None  **Proprietary Entry**  576000 (F070) Expenditure Financing Sources – Transfer Out  331000 Cumulative Results of  Operations | 4,000 | 4,000 | **F336** | **Budgetary Entry**  None  **Proprietary Entry**  331000 Cumulative Results of Operations  575000 (F020) Expenditure Financing Sources –  Transfer In  610000 N Operating Expenses/Program Costs | 7,000 | 4,000  3,000 | **F336** |

**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** |  |  | | **Proprietary** |  | |  |
| 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** | **-** | | **-** |







|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **USSGL Crosswalk - Statement of Budgetary Resources** | | |  |  |
|  | | |  |  |
| **Line No.** |  |  | 020 X5697 (TFF) | 070 0540 (DHS) |
|  | **Budgetary Resources:** |  |  |  |
| **1000** | **Unobligated balance brought forward, Oct 1 (420100B, 480100B, 490100B)** | | 143,000.00 |  |
| **1020.5** | **Unobligated balance brought forward, Oct 1, as adjusted** | | 143,000.00 |  |
| **1021** | **Recoveries of prior year unpaid obligations (487100 E)** | |  | 1,000.00 |
| **1051** | **Unobligated balance from prior year budget authority, net** | | 143,000.00 | 1,000.00 |
| **1890** | **Spending authority from offsetting collections (discretionary and mandatory) (422500 E-B, 425500 E, 497200 E)** | | 3,000.00 | 2,000.00 |
| **1910** | **Total budgetary resources** | | 146,000.00 | 3,000.00 |
|  | **Status of Budgetary Resources:** | |  |  |
| **2190** | **Obligations incurred (480100 E-B, 490100 E-B, 490200 E)** | | (1,000.00) | 3,000.00 |
|  | **Unobligated balance, end of year:** | |  |  |
| **2204** | **Apportioned (461000E)** | | 1,000.00 |  |
| **2404** | **Unapportioned (445000E)** | | 146,000.00 |  |
| **2490** | **Total unobligated balance, end of year** | | 147,000.00 |  |
| **2500** | **Total budgetary resources** | | 146,000.00 | 3,000.00 |
|  | **Change in obligated balance:** | |  |  |
|  | **Unpaid obligations:** | |  |  |
| **3000** | **Unpaid obligations, brought forward, Oct 1 (480100B, 490100B)** | | 7,000.00 | 7,000.00 |
| **3012** | **Obligations incurred (480100 E-B, 490100 E-B, 490200E)** | | (1,000.00) | 3,000.00 |
| **3020** | **Outlays (gross) (-) (490200 E)** | | (6,000.00) | (9,000.00) |
| **3042** | **Recoveries of prior year unpaid obligations (-) (487100E)** | |  | (1,000.00) |
| **3050** | **Unpaid obligations, end of year (480100 E, 490100E)** | | - | - |
|  | **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 | - |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| **USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources** | | |  |  |
|  | | |  |  |
| **Line No.** |  |  | 020 X5697 (TFF) | 070 0540 (DHS) |
|  | **BUDGETARY RESOURCES** | |  |  |
|  |  |  |  |  |
|  | **Unobligated balance:** | |  |  |
|  |  |  |  |  |
| **1000** | **Unobligated balance brought forward, Oct 1 (420100 B, 480100B, 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 |
|  | **Expired unobligated balance available for adjustment only:** | |  |  |
| **1060** | **Expired unobligated balance brought forward, Oct 1 (422500B, 480100B)** | |  | - |
| **1099** | **Expired unobligated balance (total)** | |  | - |
|  | **Budget Authority:** | |  |  |
|  | **Spending authority from offsetting collections:** | |  |  |
|  | **Discretionary:** | |  |  |
| **1700** | **Collected (425500 E, 497200 E)** | |  | 9,000.00 |
| **1701** | **Change in uncollected payments, Federal sources (+ or -) (422500 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 |
| **1910** | **Total budgetary resources** | | 146,000.00 | 3,000.00 |
|  |  |  |  |  |
|  | **STATUS OF BUDGETARY RESOURCES** | |  |  |
|  | **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)** | | - | - |
|  | | |  |  |
|  | **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)** | | 6,000.00 | 9,000.00 |
| **4020** | **Outlays, gross (total)** | | 6,000.00 | 9,000.00 |
|  |  |  |  |  |
|  | **Offsets against gross budget authority and outlays:** | |  |  |
|  | **Offsetting collections (collected) from:** | |  |  |
| **4030** | **Federal sources (-) (425500E, 497200 E)** | | (3,000.00) | (6,000.00) |
| **4033** | **Non-Federal sources (-) (497200 E)** | |  | (3,000.00) |
| **4040** | **Offsets against gross budget authority and outlays (total) (-)** | | (3,000.00) | (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** | |  |  |
|  |  |  |  |  |
| **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 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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 |  |
|  | **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 |
| **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 | - |







**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](http://www.law.cornell.edu/uscode/html/uscode19/usc_sup_01_19.html) U.S.C. [1619](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001619----000-.html)).

(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.

(F) Payment of claims of parties in interest to property disposed of under section 612(b) of the Tariff Act of 1930 ([19](http://www.law.cornell.edu/uscode/html/uscode19/usc_sup_01_19.html) U.S.C. [1612](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001612----000-.html) [(b)](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001612----000-.html#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](http://www.law.cornell.edu/uscode/html/uscode19/usc_sup_01_19.html) U.S.C. [1616a](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001616---a000-.html) [(c)](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001616---a000-.html#c)), section [981](http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000981----000-.html) of title [18](http://www.law.cornell.edu/uscode/html/uscode18/usc_sup_01_18.html), 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]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html#FN-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]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-3)

(J) payment [[2]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-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](http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00001956----000-.html) or [1957](http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00001957----000-.html) of title [18](http://www.law.cornell.edu/uscode/html/uscode18/usc_sup_01_18.html) (relating to money laundering); or

(II) a law, the violation of which may subject property to forfeiture under section [981](http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000981----000-.html) or [982](http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000982----000-.html) of title [18](http://www.law.cornell.edu/uscode/html/uscode18/usc_sup_01_18.html);

(ii) the United States Customs Service with respect to drug smuggling or a violation of section [542](http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000542----000-.html) or [545](http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000545----000-.html) of title [18](http://www.law.cornell.edu/uscode/html/uscode18/usc_sup_01_18.html) (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]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-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

(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](http://www.law.cornell.edu/uscode/html/uscode31/usc_sup_01_31_08_IV_10_53.html) 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](http://www.law.cornell.edu/uscode/html/uscode19/usc_sup_01_19.html) U.S.C. [1619](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001619----000-.html));

(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; [[5]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-5)

(H) payment for training foreign law enforcement personnel with respect to seizure or forfeiture activities of the Department of the Treasury; and [[6]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-6)

(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](http://www.law.cornell.edu/uscode/html/uscode41/usc_sup_01_41.html) U.S.C. [5](http://www.law.cornell.edu/uscode/html/uscode41/usc_sec_41_00000005----000-.html)), title III of the Federal Property and Administrative Services Act of 1949 ([41](http://www.law.cornell.edu/uscode/html/uscode41/usc_sup_01_41.html) U.S.C. [251](http://www.law.cornell.edu/uscode/html/uscode41/usc_sec_41_00000251----000-.html) 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)—

(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](http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00000524----000-.html) [(c)(1)](http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00000524----000-.html#c_1) of title [28](http://www.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28.html), or by the Postmaster General pursuant to section [2003](http://www.law.cornell.edu/uscode/html/uscode39/usc_sec_39_00002003----000-.html) of title [39](http://www.law.cornell.edu/uscode/html/uscode39/usc_sup_01_39.html), 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

(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—

(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]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html#FN-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]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-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]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-9) shall also be carried forward.

(4)

(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]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html#FN-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]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-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](http://www.law.cornell.edu/uscode/html/uscode22/usc_sup_01_22.html) U.S.C. [2291](http://www.law.cornell.edu/uscode/html/uscode22/usc_sec_22_00002291----000-.html) [(h)](http://www.law.cornell.edu/uscode/html/uscode22/usc_sec_22_00002291----000-.html#h)).[[7]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html#FN-7)

(3) Nothing in this section shall affect the authority of the Secretary under section [981](http://www.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000981----000-.html) of title [18](http://www.law.cornell.edu/uscode/html/uscode18/usc_sup_01_18.html) or section 616 of the Tariff Act of 1930 ([19](http://www.law.cornell.edu/uscode/html/uscode19/usc_sup_01_19.html) U.S.C. [1616a](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001616---a000-.html)).

(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—

(A) all moneys required to be deposited in the Customs Forfeiture Fund pursuant to section 613A of the Tariff Act of 1930 ([19](http://www.law.cornell.edu/uscode/html/uscode19/usc_sup_01_19.html) U.S.C. [1613b](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001613---b000-.html)) 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](http://www.law.cornell.edu/uscode/html/uscode19/usc_sup_01_19.html) U.S.C. [1613b](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001613---b000-.html)); 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](http://www.law.cornell.edu/uscode/html/uscode19/usc_sup_01_19.html) U.S.C. [1616a](http://www.law.cornell.edu/uscode/html/uscode19/usc_sec_19_00001616---a000-.html)) 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](http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00000524----000-.html) [(c)(11)](http://www.law.cornell.edu/uscode/html/uscode28/usc_sec_28_00000524----000-.html#c_11) [[7]](http://www.law.cornell.edu/uscode/usc_sec_31_01009703----000-.html" \l "FN-7) of title [28](http://www.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28.html) 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.

(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.

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]](http://www.law.cornell.edu/uscode/html/uscode31/usc_sec_31_01009703----000-.html#FN-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. [↑](#footnote-ref-1)
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. [↑](#footnote-ref-2)