**Proposed Criminal Restitution USSGL Accounts (Effective Fiscal Year 2021)**

**Account Title:** Criminal Restitution Receivable

**Account Number:** 137400

**Normal Balance:** Debit

**Definition:** The amount of criminal restitution funds receivable, resulting from court-ordered fines and restitution in which a convicted offender is ordered to reimburse funds for losses incurred to federal entities. Criminal restitution may be ordered for losses incurred directly related to the offender’s crime. Recognize as a receivable when court actions determine an assessment (SFFAS No. 7, par. 54). This account does not close at year-end.

**Justification:** Fiscal Service continues the analysis of criminal restitution in preparation of the Financial Report of the U.S. Government. The reporting requirement for entities will be removed for FY 2021. However, USSGL accounts separating criminal restitution from other accounts receivable will help to streamline the financial reporting and audit processes.

**Account Title:** Allowance for Loss on Criminal Restitution Receivable

**Account Number:** 137900

**Normal Balance:** Debit

**Definition:** The estimated amount of loss due to uncollectible criminal restitution receivables. This account does not close at year-end.

**Justification:** Fiscal Service continues the analysis of criminal restitution in preparation of the Financial Report of the U.S. Government. The reporting requirement for entities will be removed for FY 2021. However, USSGL accounts separating criminal restitution from other accounts receivable will help to streamline the financial reporting and audit processes.

**Attribute Table (Effective Fiscal Year 2021)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **USSGL Account Title** | **Anticipated** | **Budg/ Prop** | **Norm Bal** | **Begin**  **/End** | **Debit/ Credit** | **Auth Type Code** | **Apport Cat** | **Apport Cat B** |
| **137400** | Criminal Restitution Receivable | N | P | D | B/E | D/C |  |  |  |
| **137900** | Allowance for Loss on Criminal Restitution Receivable | N | P | C | B/E | D/C |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Avail Time** | **BEA Cat** | **Borrow Source** | **Budgetary Impact Indicator** | **Cohort Yr** | **Cust/ Noncust** | **Exch/ Nonexch** | **Fed/ Non Fed** | **Trading Ptnr** | **Trading Ptnr Main** | **PY**  **Adj** | **Program Indicator** |
|  |  |  |  |  | A/S |  | N |  |  |  |  |
|  |  |  |  |  | A/S |  | N |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Program Rpt Cat** | **Reimb Flag** | **Year of BA** | **Reduction Type** | **Fund Type** | **Reporting Type Code** | **Financing Account Code** | | **TAS**  **Status** | | **Trans. Code** | |
|  |  |  |  | CF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U | | D/G/N | | U/E | | X/K/N | |
|  |  |  |  | CF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U | | D/G/N | | U/E | | X/K/N | |

**Impact on Crosswalks (FY 2021):**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL**  **Account** | **Balance**  **Sheet** | **Net Cost** | **Net**  **Position** | **Custodial**  **Activity** | **Reclassified**  **Balance**  **Sheet** | **Reclassified**  **Net**  **Cost** | **Reclassified**  **Net**  **Position** | **SF133** | **Schedule P** | **SBR** |
| **137400** | Line 8 | N/A | N/A | Lines 7 & 9 | Line 8 | N/A | N/A | N/A | N/A | N/A |
| **137900** | Line 8 | N/A | N/A | Lines 7 & 9 | Line 8 | N/A | N/A | N/A | N/A | N/A |

**Impacts to the following GTAS Edits/Validations:**

|  |  |
| --- | --- |
| **Edit Rule Number** | **Rule Name** |
| 22 | Beginning Proprietary Account Balance |
| 23 | Ending Proprietary Account Balance |