**Modifications to Add Criminal Restitution USSGLs**

**1) C402** To record an accrual of revenue reported on the Statement of Custodial Activity or on the custodial footnote that is collected by an agency to be deposited directly into a General Fund Receipt Account. In addition, to record administrative fees earned for administering a nonfiduciary deposit fund.

**Comment:** Also post USSGL TC-C404. For amounts deposited into a General Fund Receipt Account but not reported on the Statement of Custodial Activity or on the custodial footnote, see USSGL TC-C420. See USSGL TC-F124 for the preclosing adjusting entry recorded at year-end.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 131000 Accounts Receivable

Debit 132500 Taxes Receivable

Debit 134000 Interest Receivable - Not Otherwise Classified

Debit 134100 Interest Receivable - Loans

Debit 134200 Interest Receivable - Investments

Debit 134300 Interest Receivable - Taxes

Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified

Debit 136100 Penalties and Fines Receivable - Loans

Debit 136300 Penalties and Fines Receivable - Taxes

Debit 137000 Administrative Fees Receivable - Not Otherwise Classified

Debit 137100 Administrative Fees Receivable - Loans

Debit 137300 Administrative Fees Receivable – Taxes

Debit 137400 Criminal Restitution Receivable

**2) D306** To record a prior-period adjustment that reduces the value of a prior-year asset.

**Proprietary Entry**

Debit 131900 Allowance for Loss on Accounts Receivable

Debit 132900 Allowance for Loss on Taxes Receivable

Debit 135900 Allowance for Loss on Loans Receivable

Debit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans

Debit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

Debit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes

Debit 137500 Allowance for Loss on Administrative Fees Receivable - Loans

Debit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

Debit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes

Debit 137900 Allowance for Loss on Criminal Restitution Receivables

 Credit 131000 Accounts Receivable

 Credit 132500 Taxes Receivable

 Credit 135000 Loans Receivable

 Credit 136000 Penalties and Fines Receivable - Not Otherwise Classified

 Credit 136100 Penalties and Fines Receivable - Loans

 Credit 136300 Penalties and Fines Receivable - Taxes

 Credit 137000 Administrative Fees Receivable - Not Otherwise Classified

 Credit 137100 Administrative Fees Receivable - Loans

 Credit 137300 Administrative Fees Receivable - Taxes

 Credit 137400 Criminal Restitution Receivable

**3) D310** To record a prior-period adjustment that increases the value of a prior-year asset.

**Proprietary Entry**

Debit 131000 Accounts Receivable

Debit 132500 Taxes Receivable

Debit 135000 Loans Receivable

Debit 136000 Penalties and Fines Receivable - Not Otherwise Classified

Debit 136100 Penalties and Fines Receivable - Loans

Debit 136300 Penalties and Fines Receivable - Taxes

Debit 137000 Administrative Fees Receivable - Not Otherwise Classified

Debit 137100 Administrative Fees Receivable - Loans

Debit 137300 Administrative Fees Receivable - Taxes

Debit 137400 Criminal Restitution Receivable

 Credit 131900 Allowance for Loss on Accounts Receivable

 Credit 132900 Allowance for Loss on Taxes Receivable

 Credit 135900 Allowance for Loss on Loans Receivable

 Credit 136500 Allowance for Loss on Penalties and Fines Receivable - Loans

 Credit 136700 Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified

 Credit 136800 Allowance for Loss on Penalties and Fines Receivable - Taxes

 Credit 137500 Allowance for Loss on Administrative Fees Receivable - Loans

 Credit 137700 Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified

 Credit 137800 Allowance for Loss on Administrative Fees Receivable - Taxes

 Credit 137900 Allowance for Loss on Criminal Restitution Receivables

**Modifications to enhance Forfeited Property Transaction Codes**

**4) B432** To record the fair market value of ~~real and~~ intangible forfeited property and real and tangible personal property acquired through forfeiture proceedings.

**Reference:** ~~USSGL implementation guidance;~~ FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Comment:** To record the valuation allowance for estimated liens/claims, see E418. When recording the forfeiture of seized monetary instruments, instead use TC D554.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 154100 Forfeited Property Held for Sale

 Credit 232000 Other Deferred Revenue

**5) B434** To record ~~an~~ unclaimed and abandoned items/merchandise at market value when ~~that has met the~~ statutory and/or regulatory requirements for forfeiture have been met.

**Reference:** ~~USSGL implementation guidance;~~ FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

None

**Proprietary Entry**

Debit 154100 Forfeited Property Held for Sale

 Credit 232000 Other Deferred Revenue

**6) E418** To record in the valuation allowance account the estimated amount of liens and/or payments to third-party claimants against forfeited property.

**Reference~~:~~** ~~USSGL implementation guidance;~~ FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Comment:** To record an adjustment for actual loss of forfeited property, see TC D430.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 610000 Operating Expenses/Program Costs

 Credit 154900 Forfeited Property - Allowance

**Modifications to Streamline Stockpile Material Sale Transaction Codes**

**7) C630** To record the sale of stockpile materials authorized to be sold. The sale may result in a gain or a loss.

**Reference:** ~~USSGL implementation guidance;~~ FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

 Credit 445000 Unapportioned Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Debit 650000 Cost of Goods Sold

Debit 721000 Losses on Disposition of Assets - Other

 Credit 157200 Stockpile Materials Held for Sale

 Credit 590000 Other Revenues

 Credit 711000 Gains on Disposition of Assets – Other

**8) ~~C632~~** ~~To record stockpile materials sold at a gain.~~

**~~Reference:~~** ~~USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"~~

**~~Budgetary Entry~~**

~~Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources~~

 ~~Credit 445000 Unapportioned Authority~~

**~~Proprietary Entry~~**

~~Debit 101000 Fund Balance With Treasury~~

 ~~Credit 157200 Stockpile Materials Held for Sale~~

 ~~Credit 711000 Gains on Disposition of Assets - Other~~

**9) ~~C634~~** ~~To record stockpile materials sold at a loss.~~

**~~Reference:~~** ~~USSGL implementation guidance; FASAB SFFAS No. 3, "Accounting for Inventory and Related Property"~~

**~~Budgetary Entry~~**

~~Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources~~

 ~~Credit 445000 Unapportioned Authority~~

**~~Proprietary Entry~~**

~~Debit 101000 Fund Balance With Treasury~~

~~Debit 721000 Losses on Disposition of Assets - Other~~

 ~~Credit 157200 Stockpile Materials Held for Sale~~

**Modification to Correct Offset to Purchases of Assets**

**10) B438** To record capital lease liability.

**Comment:** If capital lease is with a non-federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC B134 if funded by a direct appropriation. Also post USSGL TCs G120 or G122 to track purchases.

**Budgetary Entry**

Debit 480100 Undelivered Orders - Obligations, Unpaid

 Credit 490100 Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit 181000 Assets Under Capital Lease

 Credit 294000 Capital Lease Liability

**Modification of Closing Entries to Cumulative Results of Operations**

**11) F336** To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 331000 Cumulative Results of Operations

Debit 510000 Revenue From Goods Sold

Debit 520000 Revenue From Services Provided

Debit 531000 Interest Revenue - Other

Debit 531100 Interest Revenue - Investments

Debit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

Debit 531300 Interest Revenue - Subsidy Amortization

Debit 531400 Dividend Income Accounted for Under the Provisions of the FCRA

Debit 532000 Penalties and Fines Revenue

Debit 532500 Administrative Fees Revenue

Debit 540000 Funded Benefit Program Revenue

Debit 540500 Unfunded FECA Benefit Revenue

Debit 550000 Insurance and Guarantee Premium Revenue

Debit 560000 Donated Revenue - Financial Resources

Debit 561000 Donated Revenue - Non-Financial Resources

Debit 564000 Forfeiture Revenue - Cash and Cash Equivalents

Debit 565000 Forfeiture Revenue - Forfeitures of Property

Debit 660000 Applied Overhead

Debit 661000 Cost Capitalization Offset

Debit 680000 Future Funded Expenses

Debit 690000 Non-Production Costs

 Credit 331000 Cumulative Results of Operations

 Credit 510900 Contra Revenue for Goods Sold

 Credit 520900 Contra Revenue for Services Provided

 Credit 531500 Contra Revenue for Dividend Income Accounted for Under the Provisions of the FCRA

 Credit 531700 Contra Revenue for Interest Revenue - Loans Receivable

 Credit 531800 Contra Revenue for Interest Revenue - Investments

 Credit 531900 Contra Revenue for Interest Revenue - Other

 Credit 532400 Contra Revenue for Penalties and Fines

 Credit 532900 Contra Revenue for Administrative Fees

 Credit 540600 Contra Revenue for Unfunded FECA Benefit Revenue

 Credit 540900 Contra Revenue for Funded Benefit Program Revenue

 Credit 550900 Contra Revenue for Insurance and Guarantee Premium Revenue

 Credit 560900 Contra Revenue for Donations - Financial Resources

 Credit 561900 Contra Donated Revenue - Nonfinancial Resources

 Credit 564900 Contra Forfeiture Revenue - Cash and Cash Equivalents

 Credit 565900 Contra Forfeiture Revenue - Forfeitures of Property

 Credit 660000 Applied Overhead

 Credit 661000 Cost Capitalization Offset

 Credit 680000 Future Funded Expenses

 Credit 690000 Non-Production Costs

**Modification to Add Direct Appropriation Details**

**12) A514** To record in an agency's general fund an expenditure transfer-out to a trust fund or general fund (if directed by public law) relating to non-exchange and exchange transactions.

**Comment:** Use USSGL account 576000 for non-exchange expenditure transfers. If funded by a direct appropriation, also post USSGL TC B234.

**Reference**: USSGL implementation guidance; Trust Fund Guide

**Budgetary Entry**

Debit 451000 Apportionments

Debit 461000 Allotments - Realized Resources

Debit 462000 Unobligated Funds Exempt From Apportionment

 Credit 490200 Delivered Orders - Obligations, Paid

**Proprietary Entry**

Debit 576000 Expenditure Financing Sources - Transfers-Out

Debit 610000 Operating Expenses/Program Costs

 Credit 101000 Fund Balance With Treasury

**Modification for updated FASAB Guidance**

**13) E402** To record the imputed costs and related imputed financing sources.

**Reference:** ~~USSGL implementation guidance;~~ FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources", and SFFAS No. 55, “Amending Inter-entity Cost Provisions”

**Budgetary Entry**

None

**Proprietary Entry**

Debit 673000 Imputed Costs

Credit 578000 Imputed Financing Sources

**Deletions Resulting From the (*Proposed*) Deletion of USSGL 439503 (Effective FY 2022)**

**14) ~~D625~~** ~~To record anticipated unobligated balances of definite contract authority in non-revolving trust funds temporarily unavailable pursuant to obligation limitations on all budgetary resources of contract authority.~~

**~~Budgetary Entry~~**

~~Debit 449000 Anticipated Resources - Unapportioned Authority~~

~~Debit 469000 Anticipated Resources - Programs Exempt From Apportionment~~

 ~~Credit 439503 Authority Unavailable for Obligation Pursuant to Public Law - Temporary – Anticipated~~

 ~~Prior-Year Authority~~

**~~Proprietary Entry~~**

~~None~~

**15) ~~F397~~** ~~To close anticipated authority for obligation pursuant to public law - temporary - prior-year authority.~~

**~~Budgetary Entry~~**

~~Debit 439503 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Prior-Year Authority~~

 ~~Credit 449000 Anticipated Resources - Unapportioned Authority~~

 ~~Credit 469000 Anticipated Resources - Programs Exempt From Apportionment~~

**~~Proprietary Entry~~**

~~None~~

**Addition of Transfers for USSGL account 417400 (Effective FY 2022)**

**16) A417** To record in the transferring agency the transfer-out of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from borrowing authority converted to cash.

**Budgetary Entry**

Debit 416000 Anticipated Transfers - Current-Year Authority

 Credit 417400 Transfers - Current-Year Borrowing Authority Converted to Cash

**Proprietary Entry**

Debit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other

 Credit 101000 Fund Balance With Treasury

**17) A418** To record in the receiving agency the transfer-in of current-year borrowing authority converted to cash previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where

the source of the transfer is derived from borrowing authority converted to cash.

**Budgetary Entry**

Debit 417400 Transfers - Current-Year Borrowing Authority Converted to Cash

 Credit 416000 Anticipated Transfers - Current-Year Authority

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

 Credit 575500 Non-Expenditure Financing Sources - Transfers-In – Other