

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 Ptrn	Trading Ptrn 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