

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