**Allowance for Loss on Accounts Receivable Attribute Changes (Effective Fiscal Year 2020)**

**Justification:**

Federal Accounting Standards and Advisory Board (FASAB) Technical Bulletin 2020-1, *Loss Allowance For Intragovernmental Receivables*, effective February 20, 2020, states:

* FASAB guidance on recognition of losses on accounts receivable applies to both intragovernmental receivables and receivables from nonfederal vendors;
* An allowance for intragovernmental receivables may not always be needed, but is still an appropriate adjustment required to report Accounts Receivable at the net realizable value;
* Intragovernmental receivables may include payments that are required by statutory authority, but this statute does not eliminate the need of reporting an allowance for financial statement presentation.

**Attribute Table**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **USSGL Account Title** | **Anticipated** | **Budg/ Prop** | **Norm Bal** | **Begin****/End** | **Debit/ Credit** | **Auth Type Code** | **Apport Cat** | **Apport Cat B** |
| 131900 | Allowance for Loss on Accounts Receivable | N | P | C | B/E | D/C |  |  |  |
| 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | N | P | C | B/E | D/C |  |  |  |
| 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | 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 |  | F/N | ### |  #### |  |  |
|  |  |  |  |  | A/S |  | F/N | ### |  #### |  |  |
|  |  |  |  |  | A/S |  | F/N | ### |  #### |  |  |

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

 **Impact on Crosswalks (FY 2020)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL****Account** |  **Balance**  **Sheet** |  **Net**  **Cost** |  **Net**  **Position** | **Custodial**  **Activity** | **Reclassified** **Balance** **Sheet** | **Reclassified**  **Net**  **Cost** | **Reclassified****Net** **Position** | **SF133** | **Schedule P** | **SBR** |
|  **131900** |  Line 3 |  N/A |  N/A |  N/A |  Line 3.3 |  N/A |  N/A |  N/A |  N/A |  N/A |
|  **136700** |  Line 3 |  N/A |  N/A |  N/A |  Line 3.3 |  N/A |  N/A |  N/A |  N/A |  N/A |
|  **137700** |  Line 3 |  N/A |  N/A |  N/A |  Line 3.3 |  N/A |  N/A |  N/A |  N/A |  N/A |