**USSGL Transaction Codes A195, C109, C143, C146, C422, D404, & D406**

**Transaction Code Modifications for the Addition of Criminal Restitution USSGLs**

**1) A195** To record the collection of revenue for non-revolving trust and special funds that were previously accrued.

**Comment:** See USSGL TC C422 or TC C418 for accrual entry, and USSGL TC A186 (if not accrued.)

**Budgetary Entry**

Debit 411400 Appropriated Receipts Derived From Available Trust or Special Fund Receipts

Credit 439400 Receipts Unavailable for Obligation Upon Collection

Credit 445000 Unapportioned Authority

Credit 462000 Unobligated Funds Exempt From Apportionment

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts 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 137400 Criminal Restitution Receivable

**2) C109** To record the receipt of previously anticipated collections.

**Comment:** See USSGL TC-C108 for unidentified collections. Also post USSGL TC-A122 if authority was previously anticipated and apportioned or USSGL TC-A123 if authority was previously anticipated in programs exempt from apportionment.

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts 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 137400 Criminal Restitution Receivable

**3) C143** To record the collection of receivables of custodial revenue from a non-federal source that is deposited to a miscellaneous receipt account.

**Comment:** If a collection is reported on the Statement of Custodial Activity or the custodial footnote, also post USSGL TCs D584 and D586 (if related to tax revenue); If a collection is not reported on the Statement of Custodial Activity nor on the custodial footnote, also post USSGL TC D585; If a collection was not previously accrued, see USSGL TCs C141 or C147.

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts 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 137400 Criminal Restitution Receivable

**4) C146** To record the collection of previously accrued receivables in a General Fund Receipt Account.

**Comment:** Also post D585. For collection of custodial receivables in a General Fund Receipt Account, see USSGL TC C-143.

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts 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 137400 Criminal Restitution Receivable

**5) C422** To record accrued revenue from federal or non-federal sources for non-revolving trust funds and special funds.

**Comment:** These are not budgetary resources until collected.

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts 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 137400 Criminal Restitution Receivable

**6) D404** To record the estimated allowance for bad debts related to non-credit-reform receivables.

**Comment:** This transaction should be used when a realization of revenue is not probable due to credit losses, see paragraph 40, SFFAS 7. For losses other than credit losses, see TC D402.

**Proprietary Entry**

Debit 672000 Bad Debt Expense

Credit 131900 Allowance for Loss on Accounts Receivable

Credit 132900 Allowance for Loss on Taxes Receivable

Credit 134500 Allowance for Loss on Interest Receivable - Loans

Credit 134600 Allowance for Loss on Interest Receivable - Investments

Credit 134700 Allowance for Loss on Interest Receivable - Not Otherwise Classified

Credit 134800 Allowance for Loss on Interest Receivable - Taxes

Credit 135900 Allowance for Loss on Loans Receivable

Debit 137900 Allowance for Loss on Criminal Restitution Receivable

**7) D406** To record the write-off of penalties and fines receivable.

**Proprietary Entry**

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 137900 Allowance for Loss on Criminal Restitution 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 137400 Criminal Restitution Receivable