**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. See USSGL TCs-A710, A712, A714, and C186 for reimbursable agreement transactions. See USSGL TC-C156 for the collection of interest receivable from securities held by a nonfiduciary deposit fund. Fiduciary deposit funds would not record a budgetary entry. See TCs C453 and C457 for daily inflation or deflation of Treasury Inflation Protected Securities.

**Reference:** USSGL implementation guidance; USSGL Budgetary Accounting Guide

**Budgetary Entry**

Debit 426000 Actual Collections of Governmental-Type Fees

Debit 426100 Actual Collections of Business-Type Fees

Debit 426200 Actual Collections of Loan Principal

Debit 426300 Actual Collections of Loan Interest

Debit 426400 Actual Collections of Rent

Debit 426500 Actual Collections From Sale of Foreclosed Property

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

Debit 426700 Other Actual Governmental-Type Collections From Non-Federal Sources

Debit 427300 Interest Collected From Treasury

Debit 427600 Actual Collections From Financing Fund

Debit 427700 Other Actual Collections - Federal

Credit 406000 Anticipated Collections From Non-Federal Sources

Credit 407000 Anticipated Collections From Federal Sources

**Proprietary Entry**

Debit 101000 Fund Balance With Treasury

Credit 131000 Accounts Receivable

Credit 132000 Funded Employment Benefit Contributions Receivable

Credit 134000 Interest Receivable - Not Otherwise Classified

Credit 134100 Interest Receivable - Loans

Credit 134200 Interest Receivable - Investments

Credit 134300 Interest Receivable - Taxes

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 139900 Allowance for Subsidy

Credit 155100 Foreclosed Property

Credit 510000 Revenue From Goods Sold

Credit 520000 Revenue From Services Provided

Credit 531000 Interest Revenue - Other

Credit 531100 Interest Revenue - Investments

Credit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

Credit 532000 Penalties and Fines Revenue

Credit 532500 Administrative Fees Revenue

Credit 540000 Funded Benefit Program Revenue

Credit 550000 Insurance and Guarantee Premium Revenue

Credit 575000 Expenditure Financing Sources - Transfers-In

Credit 590000 Other Revenue

Credit 599700 Financing Sources Transferred In From Custodial Statement Collections