

**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](#)