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