

FY 2020 Transaction Code (TC) Change

F336 To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.

Budgetary Entry

None

Proprietary Entry

Debit 331000 Cumulative Results of Operations

Debit 510000 Revenue From Goods Sold

Debit 520000 Revenue From Services Provided

Debit 531000 Interest Revenue - Other

Debit 531100 Interest Revenue - Investments

Debit 531200 Interest Revenue - Loans Receivable/Uninvested Funds

Debit 531300 Interest Revenue - Subsidy Amortization

Debit 531400 Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act

Debit 532000 Penalties and Fines Revenue

Debit 532500 Administrative Fees Revenue

Debit 540000 Funded Benefit Program Revenue

Debit 540500 Unfunded FECA Benefit Revenue

Debit 550000 Insurance and Guarantee Premium Revenue

Debit 560000 Donated Revenue - Financial Resources

Debit 561000 Donated Revenue - Non-Financial Resources

Debit 564000 Forfeiture Revenue - Cash and Cash Equivalents

Debit 565000 Forfeiture Revenue - Forfeitures of Property

Debit 570000 Expended Appropriations

Debit 570500 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year

Debit 570800 Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

Debit 570900 Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

Debit 572000 Financing Sources Transferred In Without Reimbursement

Debit 574000 Appropriated Dedicated Collections Transferred In

Debit 575000 Expenditure Financing Sources - Transfers-In

Debit 575500 Non-Expenditure Financing Sources - Transfers-In - Other

Debit 575600 Non-Expenditure Financing Sources - Transfers-In - Capital Transfers

Debit 577500 Non-Budgetary Financing Sources Transferred In

Debit 578000 Imputed Financing Sources

Debit 579000 Other Financing Sources

Debit 579100 Adjustment to Financing Sources - Credit Reform

Debit 579500 Seigniorage

Debit 580000 Tax Revenue Collected - Not Otherwise Classified

Debit 580100 Tax Revenue Collected - Individual

Debit 580200 Tax Revenue Collected - Corporate

Debit 580300 Tax Revenue Collected - Unemployment

Debit 580400 Tax Revenue Collected - Excise

Debit 580500 Tax Revenue Collected - Estate and Gift

Debit 580600 Tax Revenue Collected - Customs

Debit 582000 Tax Revenue Accrual Adjustment - Not Otherwise Classified

Debit 582100 Tax Revenue Accrual Adjustment - Individual

Debit 582200 Tax Revenue Accrual Adjustment - Corporate

Debit 582300 Tax Revenue Accrual Adjustment - Unemployment

Debit 582400 Tax Revenue Accrual Adjustment - Excise

Debit 582500 Tax Revenue Accrual Adjustment - Estate and Gift

Debit 582600 Tax Revenue Accrual Adjustment - Customs

Debit 590000 Other Revenue
 Debit 592100 Valuation Change in Investments - Exchange Stabilization Fund (ESF)
 Debit 592200 Valuation Change in Investments for Federal Government Sponsored Enterprise
 Debit 592300 Valuation Change in Investments - Beneficial Interest in Trust
 Debit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position
 Debit 599700 Financing Sources Transferred In From Custodial Statement Collections
 Debit 619000 Contra Bad Debt Expense - Incurred for Others
 Debit 619900 Adjustment to Subsidy Expense
 Debit 660000 Applied Overhead
 Debit 661000 Cost Capitalization Offset
 Debit 679500 Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental Administrative Fees
 Debit 680000 Future Funded Expenses
 Credit 331000 Cumulative Results of Operations
 Credit 510900 Contra Revenue for Goods Sold
 Credit 520900 Contra Revenue for Services Provided
 Credit 531500 Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act
 Credit 531700 Contra Revenue for Interest Revenue - Loans Receivable
 Credit 531800 Contra Revenue for Interest Revenue - Investments
 Credit 531900 Contra Revenue for Interest Revenue - Other
 Credit 532400 Contra Revenue for Penalties and Fines
 Credit 532900 Contra Revenue for Administrative Fees
 Credit 540600 Contra Revenue for Unfunded FECA Benefit Revenue
 Credit 540900 Contra Revenue for Funded Benefit Program Revenue
 Credit 550900 Contra Revenue for Insurance and Guarantee Premium Revenue
 Credit 560900 Contra Revenue for Donations - Financial Resources
 Credit 561900 Contra Donated Revenue - Nonfinancial Resources
 Credit 564900 Contra Forfeiture Revenue - Cash and Cash Equivalents
 Credit 565900 Contra Forfeiture Revenue - Forfeitures of Property
 Credit 573000 Financing Sources Transferred Out Without Reimbursement
 Credit 574500 Appropriated Dedicated Collections Transferred Out
 Credit 576000 Expenditure Financing Sources - Transfers-Out
 Credit 576500 Non-Expenditure Financing Sources - Transfers-Out - Other
 Credit 576600 Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers
 Credit 577600 Non-Budgetary Financing Sources Transferred Out
 Credit 579200 Financing Sources To Be Transferred Out - Contingent Liability
 Credit 583000 Contra Revenue for Taxes - Not Otherwise Classified
 Credit 583100 Contra Revenue for Taxes - Individual
 Credit 583200 Contra Revenue for Taxes - Corporate
 Credit 583300 Contra Revenue for Taxes - Unemployment
 Credit 583400 Contra Revenue for Taxes - Excise
 Credit 583500 Contra Revenue for Taxes - Estate and Gift
 Credit 583600 Contra Revenue for Taxes - Customs
 Credit 589000 Tax Revenue Refunds - Not Otherwise Classified
 Credit 589100 Tax Revenue Refunds - Individual
 Credit 589200 Tax Revenue Refunds - Corporate
 Credit 589300 Tax Revenue Refunds - Unemployment
 Credit 589400 Tax Revenue Refunds - Excise
 Credit 589500 Tax Revenue Refunds - Estate and Gift
 Credit 589600 Tax Revenue Refunds - Customs
 Credit 590900 Contra Revenue for Other Revenue
 Credit 591900 Revenue and Other Financing Sources - Cancellations
 Credit 599000 Collections for Others - Statement of Custodial Activity
 Credit 599100 Accrued Collections for Others - Statement of Custodial Activity
 Credit 599300 Offset to Non-Entity Collections - Statement of Changes in Net Position
 Credit 599400 Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position

Credit 599800 Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
Credit 610000 Operating Expenses/Program Costs
Credit 615000 Expensed Asset
Credit 631000 Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank
Credit 632000 Interest Expenses on Securities
Credit 633000 Other Interest Expenses
Credit 634000 Interest Expense Accrued on the Liability for Loan Guarantees
Credit 640000 Benefit Expense
Credit 650000 Cost of Goods Sold
Credit 671000 Depreciation, Amortization, and Depletion
Credit 672000 Bad Debt Expense
Credit 673000 Imputed Costs
Credit 679000 Other Expenses Not Requiring Budgetary Resources
Credit 680000 Future Funded Expenses
Credit 685000 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)
Credit 690000 Non-Production Costs

Justification: The closing TC needed to have a debit to USSGL accounts 599400 and 680000 because there are situations where that would apply.