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 Non-Expenditure Financing Sources Transferred In
- Debit 574000 Appropriated Dedicated Collections Transferred In
- Debit 575000 Non-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

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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.