PROPOSED CHANGES TO CURRENT TRANSACTION CODES FOR FISCAL YEAR 2014

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 - Nonfinancial 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  570990  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  Nonexpenditure Financing Sources - Transfers-In - Other
Debit  575600  Nonexpenditure Financing Sources - Transfers-In - Capital Transfers
Debit  577500  Nonbudgetary Financing Sources Transferred In
Debit  578000  Imputed Financing Sources
Debit  579000  Other Financing Sources
Debit  579100  Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy
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  
Debit  592200  Valuation Change in Investments for Federal Government Sponsored Enterprise  
Debit  592300  Valuation Change in Investments - Beneficial Interest in Trust  
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  
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  Nonexpenditure Financing Sources - Transfers-Out - Other  
Credit  576600  Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers  
Credit  577600  Nonbudgetary 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
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<thead>
<tr>
<th>Credit</th>
<th>Description</th>
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<tbody>
<tr>
<td>589000</td>
<td>Tax Revenue Refunds - Not Otherwise Classified</td>
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<tr>
<td>589100</td>
<td>Tax Revenue Refunds - Individual</td>
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<tr>
<td>589200</td>
<td>Tax Revenue Refunds - Corporate</td>
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<td>589300</td>
<td>Tax Revenue Refunds - Unemployment</td>
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<tr>
<td>589400</td>
<td>Tax Revenue Refunds - Excise</td>
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<tr>
<td>589500</td>
<td>Tax Revenue Refunds - Estate and Gift</td>
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<tr>
<td>589600</td>
<td>Tax Revenue Refunds - Customs</td>
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<tr>
<td>590900</td>
<td>Contra Revenue for Other Revenue</td>
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<tr>
<td>591900</td>
<td>Revenue and Other Financing Sources - Cancellations</td>
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<tr>
<td>599000</td>
<td>Collections for Others - Statement of Custodial Activity</td>
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<tr>
<td>599100</td>
<td>Accrued Collections for Others - Statement of Custodial Activity</td>
</tr>
<tr>
<td>599300</td>
<td>Offset to Non-Entity Collections - Statement of Changes in Net Position</td>
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<tr>
<td>599400</td>
<td>Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position</td>
</tr>
<tr>
<td>599800</td>
<td>Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury</td>
</tr>
<tr>
<td>610000</td>
<td>Operating Expenses/Program Costs</td>
</tr>
<tr>
<td>631000</td>
<td>Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank</td>
</tr>
<tr>
<td>632000</td>
<td>Interest Expenses on Securities</td>
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<td>633000</td>
<td>Other Interest Expenses</td>
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<tr>
<td>634000</td>
<td>Interest Expense Accrued on the Liability for Loan Guarantees</td>
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<tr>
<td>640000</td>
<td>Benefit Expense</td>
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<tr>
<td>650000</td>
<td>Cost of Goods Sold</td>
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<tr>
<td>671000</td>
<td>Depreciation, Amortization, and Depletion</td>
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<td>672000</td>
<td>Bad Debt Expense</td>
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<tr>
<td>673000</td>
<td>Imputed Costs</td>
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<tr>
<td>679000</td>
<td>Other Expenses Not Requiring Budgetary Resources</td>
</tr>
<tr>
<td>680000</td>
<td>Future Funded Expenses</td>
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<tr>
<td>685000</td>
<td>Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)</td>
</tr>
<tr>
<td>690000</td>
<td>Nonproduction Costs</td>
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</tbody>
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