

**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
<b>Debit</b>	<b>540500</b>	<b>Unfunded FECA Benefit Revenue</b>
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	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	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
<b>Credit</b>	<b>540600</b>	<b>Contra Revenue for Unfunded FECA Benefit Revenue</b>
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

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 Treasury  
Credit 610000 Operating Expenses/Program Costs  
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 Nonproduction Costs