**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.