

Transaction Code F336

Proposed for FY 2017

Current TC's

F336	To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations.
F338	To record the closing of gains and miscellaneous items into cumulative results of operations.
F340	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Proposed TC's

Modified F336	To record the closing of non-Tax revenue to cumulative results of operations.
New F337	To record the closing of Tax revenue accounts to cumulative results of operations.
New F338	To record the closing of expense accounts to cumulative results of operations.
New F339	To record the closing of other financing source and expended appropriation accounts to cumulative results of operations.
Modified F338F340	To record the closing of gains and miscellaneous items into cumulative results of operations.
F341	To record the closing of losses and miscellaneous items into cumulative results of operations.
F342	To record closing of fiscal-year activity to unexpended appropriations.
F344	To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs.

Revised F336 To record the closing of non-Tax 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

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Proposed for FY 2017

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	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—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
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

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Proposed for FY 2017

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
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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Proposed for FY 2017

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 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 Nonproduction Costs~~

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Proposed for FY 2017

New F337 To record the closing of Tax revenue to cumulative results of operations.

**Budgetary
Entry**
None

**Proprietary
Entry**

Debit	331000	Cumulative Results of Operations
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
Credit	331000	Cumulative Results of Operations
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

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Transaction Code F336

Proposed for FY 2017

New F338 To record the closing of expense to cumulative results of operations.

Budgetary Entry

None

Proprietary

Entry

Debit	331000	Cumulative Results of Operations
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	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	Nonproduction Costs

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Proposed for FY 2017

New F339 To record the closing of other financing source and expended appropriation accounts to cumulative results of operations.

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Budgetary Entry

None

Proprietary Entry

Debit	331000	Cumulative Results of Operations
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 - Credit Reform
Debit	579500	Seigniorage
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	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