**Proposed TC Modifications (To Be Effective Fiscal Year 2024)**

**1) E606** To record the transfer-in of inventory items and general property, plant, and equipment from others without reimbursement.

**Comment:** Refer to USSGL TCs E604, E608, and E610.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152700 Inventory - Finished Goods

Debit 153100 Seized Monetary Instruments

Debit 154100 Forfeited Property Held for Sale

Debit 154200 Forfeited Property Held for Donation or Use

Debit 155100 Foreclosed Property

Debit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Debit 157100 Stockpile Materials Held in Reserve

Debit 157200 Stockpile Materials Held for Sale

Debit 159100 Other Related Property

Debit 171100 Land and Land Rights

Debit 171200 Improvements to Land

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

**~~Debit 181000 Assets Under Capital Lease~~**

Debit 182000 Leasehold Improvements

Debit 183000 Internal-Use Software

Debit 183200 Internal-Use Software in Development

Debit 184000 Other Natural Resources

Debit 189000 Other General Property, Plant, and Equipment

**Debit 195000 Lessee Right-To-Use Lease Asset**

Debit 199000 Other Assets

Credit 151900 Operating Materials and Supplies - Allowance

Credit 152900 Inventory - Allowance

Credit 154900 Forfeited Property - Allowance

Credit 155900 Foreclosed Property - Allowance

Credit 156900 Commodities - Allowance

Credit 159900 Other Related Property - Allowance

Credit 171900 Accumulated Depreciation on Improvements to Land

Credit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

Credit 174900 Accumulated Depreciation on Other Structures and Facilities

Credit 175900 Accumulated Depreciation on Equipment

**~~Credit 181900 Accumulated Depreciation on Assets Under Capital Lease~~**

Credit 182900 Accumulated Amortization on Leasehold Improvements

Credit 183900 Accumulated Amortization on Internal-Use Software

Credit 184900 Allowance for Depletion

Credit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

**Credit 195900 Accumulated Amortization on Lessee Lease Assets**

Credit 572000 Financing Sources Transferred In Without Reimbursement

**2) E510** To record the transfer-out of inventory items and general property, plant, and equipment to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E512, and E514.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 151900 Operating Materials and Supplies - Allowance

Debit 152900 Inventory - Allowance

Debit 154900 Forfeited Property - Allowance

Debit 155900 Foreclosed Property - Allowance

Debit 156900 Commodities - Allowance

Debit 159900 Other Related Property - Allowance

Debit 171900 Accumulated Depreciation on Improvements to Land

Debit 173900 Accumulated Depreciation on Buildings, Improvements, and Renovations

Debit 174900 Accumulated Depreciation on Other Structures and Facilities

Debit 175900 Accumulated Depreciation on Equipment

**~~Debit 181900 Accumulated Depreciation on Assets Under Capital Lease~~**

Debit 182900 Accumulated Amortization on Leasehold Improvements

Debit 183900 Accumulated Amortization on Internal-Use Software

Debit 184900 Allowance for Depletion

Debit 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

**Debit 195900 Accumulated Amortization on Lessee Lease Assets**

Debit 573000 Financing Sources Transferred Out Without Reimbursement

Credit 151100 Operating Materials and Supplies Held for Use

Credit 151600 Operating Materials and Supplies in Development

Credit 152100 Inventory Purchased for Resale

Credit 152700 Inventory - Finished Goods

Credit 153100 Seized Monetary Instruments

Credit 154100 Forfeited Property Held for Sale

Credit 154200 Forfeited Property Held for Donation or Use

Credit 155100 Foreclosed Property

Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs

Credit 157100 Stockpile Materials Held in Reserve

Credit 157200 Stockpile Materials Held for Sale

Credit 159100 Other Related Property

Credit 171100 Land and Land Rights

Credit 171200 Improvements to Land

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

**~~Credit 181000 Assets Under Capital Lease~~**

Credit 182000 Leasehold Improvements

Credit 183000 Internal-Use Software

Credit 183200 Internal-Use Software in Development

Credit 184000 Other Natural Resources

Credit 189000 Other General Property, Plant, and Equipment

**Credit 195000 Lessee Right-To-Use Lease Asset**

Credit 199000 Other Assets

**3) E514** To record the transfer-out of accounts payable **and other liabilities** to other federal entities without reimbursement.

**Comment:** Refer to USSGL TCs E508, E510, and E512.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 215000 Payable for Transfers of Currently Invested Balances

Debit 215500 Expenditure Transfers Payable

Debit 217000 Subsidy Payable to the Financing Account

Debit 218000 Loan Guarantee Liability

Debit 222000 Unfunded Leave

Debit 222500 Unfunded FECA Liability

Debit 229000 Other Unfunded Employment Related Liability

Debit 231000 Liability for Advances and Prepayments

Debit 251000 Principal Payable to the Bureau of the Fiscal Service

Debit 252000 Principal Payable to the Federal Financing Bank

Debit 261000 Actuarial Pension Liability

Debit 262000 Actuarial Health Insurance Liability

Debit 263000 Actuarial Life Insurance Liability

Debit 265000 Actuarial FECA Liability

Debit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Debit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs

Debit 269000 Other Actuarial Liabilities

Debit 291000 Prior Liens Outstanding on Acquired Collateral

Debit 292000 Contingent Liabilities

Debit 292300 Contingent Liability for Capital Transfers

**Debit 293000 Lessee Lease Liability**

**Debit 293010 Unfunded Lessee Lease Liability**

**~~Debit 294000 Capital Lease Liability~~**

Debit 296000 Accounts Payable From Canceled Appropriations

Debit 297000 Liability for Capital Transfers

Debit 299000 Other Liabilities Without Related Budgetary Obligations

Debit 299500 Estimated Cleanup Cost Liability

Credit 573000 Financing Sources Transferred Out Without Reimbursement

**4) E610** To record the transfer-in of accounts payable **and other liabilities** from others without reimbursement.

**Comment:** Refer to USSGL TCs-E604, E606, and E608.

**Budgetary Entry**

None

**Proprietary Entry**

Debit 572000 Financing Sources Transferred In Without Reimbursement

Credit 215000 Payable for Transfers of Currently Invested Balances

Credit 215500 Expenditure Transfers Payable

Credit 217000 Subsidy Payable to the Financing Account

Credit 218000 Loan Guarantee Liability

Credit 222000 Unfunded Leave

Credit 222500 Unfunded FECA Liability

Credit 229000 Other Unfunded Employment Related Liability

Credit 231000 Liability for Advances and Prepayments

Credit 251000 Principal Payable to the Bureau of the Fiscal Service

Credit 252000 Principal Payable to the Federal Financing Bank

Credit 261000 Actuarial Pension Liability

Credit 262000 Actuarial Health Insurance Liability

Credit 263000 Actuarial Life Insurance Liability

Credit 265000 Actuarial FECA Liability

Credit 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs

Credit 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs

Credit 269000 Other Actuarial Liabilities

Credit 291000 Prior Liens Outstanding on Acquired Collateral

Credit 292000 Contingent Liabilities

Credit 292300 Contingent Liability for Capital Transfers

**Credit 293000 Lessee Lease Liability**

**Credit 293010 Unfunded Lessee Lease Liability**

**~~Credit 294000 Capital Lease Liability~~**

Credit 296000 Accounts Payable From Canceled Appropriations

Credit 297000 Liability for Capital Transfers

Credit 299000 Other Liabilities Without Related Budgetary Obligations

Credit 299500 Estimated Cleanup Cost Liability