

Proprietary Transaction Code Updates (FY 2026)

SFFAS 59 Land Implementation – Purchase of Land/Land Rights

1) B402 To record the delivery of goods or services and to accrue a liability.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received.

Budgetary Entry

Debit 480100 Undelivered Orders - Obligations, Unpaid

Credit 490100 Delivered Orders - Obligations, Unpaid

Proprietary Entry

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Debit 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale

Debit 152200 Inventory Held in Reserve for Future Sale

Debit 152500 Inventory - Raw Materials

Debit 152700 Inventory - Finished Goods

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 Capitalized Improvements to Land

~~Debit 171300 Temporary Land Rights~~

Debit 172000 Construction-in-Progress

Debit 173000 Buildings, Improvements, and Renovations

Debit 174000 Other Structures and Facilities

Debit 175000 Equipment

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 199000 Other Assets

Debit 610000 Operating Expenses/Program Costs

Debit 615000 Expensed Asset

Debit 640000 Benefit Expense

Debit 690000 Non-Production Costs

Debit 693000 Lessee Lease Expense

Credit 211000 Accounts Payable

SFFAS 59 Land Implementation – Donations of Land & Land Rights

2) C164 To record non-cash assets donated by the public.

Comment: No revenue/financing sources are recognized for general land, permanent land rights, or stewardship land donated to the government by the public. See SFFAS No. 59, Land.

Budgetary Entry

None

Proprietary Entry

Debit 151100 Operating Materials and Supplies Held for Use
Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use
Debit 152500 Inventory - Raw Materials
Debit 152700 Inventory - Finished Goods
Debit 157200 Stockpile Materials Held for Sale
Debit 159100 Other Related Property
~~Debit 171100 Land and Land Rights~~
Debit 171300 Temporary Land Rights
Debit 173000 Buildings, Improvements, and Renovations
Debit 174000 Other Structures and Facilities
Debit 175000 Equipment
Debit 182000 Leasehold Improvements
Debit 183000 Internal Use Software
Debit 184000 Other Natural Resources
Debit 189000 Other General Property, Plant, and Equipment
Credit 561000 Donated Revenue - Non-Financial Resources

SFFAS 59 Land Implementation – Sales of Assets

3) C646 To record the sale or disposition of assets other than personal properties and investments.

Comment: If a receivable had been previously established, see USSGL TC C647. Also post USSGL TC A123 if authority was previously anticipated. For sales of land and permanent land rights with no dwellings or capitalized improvements, see TC C627.

Budgetary Entry

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Debit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources
Credit 406000 Anticipated Collections From Non-Federal Sources
Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 101000 Fund Balance With Treasury
Debit 721000 Losses on Disposition of Assets - Other
Credit 151100 Operating Materials and Supplies Held for Use
Credit 151600 Operating Materials and Supplies in Development
Credit 152100 Inventory Purchased for Resale
Credit 152500 Inventory - Raw Materials
Credit 152600 Inventory - Work-in-Process

Credit 152700 Inventory - Finished Goods
 Credit 154100 Forfeited Property Held for Sale
 Credit 156100 Commodities Held Under Price Support and Stabilization Support Programs
 Credit 159100 Other Related Property
~~Credit 171100 Land and Land Rights~~
 Credit 171300 Temporary Land Rights
 Credit 171200 Capitalized Improvements to Land
 Credit 172000 Construction-in-Progress
 Credit 173000 Buildings, Improvements, and Renovations
 Credit 174000 Other Structures and Facilities
 Credit 510000 Revenue From Goods Sold
 Credit 711000 Gains on Disposition of Assets – Other

SFFAS 59 Land Implementation – Loss on Disposition of Assets

4) E502 To record the loss on disposition of assets resulting from the transfer of ownership of ~~general property, plant, and equipment (land,~~ buildings, equipment, and other) ~~capitalized PP&E~~ to non-federal entities.

Reference: USSGL implementation guidance; FASAB SFFAS No. 6, "Accounting for Property, Plant, and Equipment (PP&E)" and SFFAS No. 59, "Land". ~~SFFAS 8 "Supplementary Stewardship Reporting"~~

Budgetary Entry

None

Proprietary Entry

Debit 171800 Accumulated Depreciation on Temporary Land Rights

Debit 171900 Accumulated Depreciation on Capitalized 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 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 721000 Losses on Disposition of Assets - Other

~~Credit 171100 Land and Land Rights~~

Credit 171200 Capitalized Improvements to Land

Credit 171300 Temporary Land Rights

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 189000 Other General Property, Plant, and Equipment

SFFAS 59 Land Implementation – Write-Off of Assets

5) D418 To record the write-off of assets other than investments.

Comment: The asset's respective carrying amount should be recognized as a loss on disposition.

Budgetary Entry

None

Proprietary Entry

Debit 171800 Accumulated Depreciation on Temporary Land Rights

Debit 171900 Accumulated Depreciation on Capitalized 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 189900 Accumulated Depreciation on Other General Property, Plant, and Equipment

Debit 721000 Losses on Disposition of Assets - Other

~~Credit 171100 Land and Land Rights~~

Credit 171200 Capitalized Improvements to Land

Credit 171300 Temporary Land Rights

Credit 172000 Construction-in-Progress

Credit 173000 Buildings, Improvements, and Renovations

Credit 174000 Other Structures and Facilities

Credit 175000 Equipment

Credit 189000 Other General Property, Plant, and Equipment

SFFAS 59 Land Implementation – Depreciation of Temporary Land Rights

6) E120 To record depreciation, amortization, and depletion expense on assets other than investments.

Budgetary Entry

None

Proprietary Entry

Debit 671000 Depreciation, Amortization, and Depletion

Credit 171800 Accumulated Depreciation on Temporary Land Rights

Credit 171900 Accumulated Depreciation on Capitalized 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

Contra Revenue- Reductions Due To Noncredit Losses

7) D402 To record an allowance for a reduction in exchange revenue due to noncredit losses such as returns, allowances, and price redeterminations ~~from non-federal sources~~ when realization is not probable (less likely than not [that revenue will be realized.](#))

Comment: Reverse this transaction when collected. For reductions in exchange revenue due to credit losses, see TC D404 instead. For cash point-of-sale/retail transactions in which no receivable is recorded, credit USSGL account 299000.

Reference: USSGL implementation guidance; FASAB SFFAS No. 7, "Accounting for Revenue and Other Financing Sources," Paragraph 41; FASB "Revenue from Contracts with Customers" 606-10-55-23.

Budgetary Entry

None

Proprietary Entry

Debit 510900 Contra Revenue for Goods Sold

Debit 520900 Contra Revenue for Services Provided

Debit 531700 Contra Revenue for Interest Revenue - Loans Receivable

Debit 531800 Contra Revenue for Interest Revenue - Investments

Debit 531900 Contra Revenue for Interest Revenue - Other

Debit 532900 Contra Revenue for Administrative Fees

Debit 540900 Contra Revenue for Funded Benefit Program Revenue

Debit 590900 Contra Revenue for Other Revenue

Credit 131900 Allowance for Loss on Accounts Receivable

Credit 132900 Allowance for Loss on Taxes Receivable

Credit 299000 Other Liabilities Without Related Budgetary Obligations

Inventory - Work-in-Process

8) B402 To record the delivery of goods or services and to accrue a liability.

Comment: If funded by a direct appropriation, also post USSGL TC-B134. Assume a title has been passed when the goods are received. Also post USSGL TCs G120, G122, and G124 to track purchases. For payroll and benefits, see USSGL TC-E102. For assisted acquisitions and [most](#) "in-process type" account activities, see USSGL TC-D514. Due to the reconciliation of interagency expenses and revenues, agencies first must record all direct costs to a USSGL account 600000 expense series account and then offset those amounts using USSGL account 661000 when the costs are capitalized to the appropriate asset account. For other payroll related transactions, see USSGL TCs-E104 through E117. Record USSGL account 219000 for grants payable.

Budgetary Entry

Debit 480100 Undelivered Orders – Obligations, Unpaid

Credit 490100 Delivered Orders – Obligations, Unpaid

Proprietary Entry

Debit 151100 Operating Materials and Supplies Held for Use

Debit 151200 Operating Materials and Supplies Held in Reserve for Future Use

Debit 151600 Operating Materials and Supplies in Development

Debit 152100 Inventory Purchased for Resale
Debit 152200 Inventory Held in Reserve for Future Sale
Debit 152500 Inventory - Raw Materials
[Debit 152600 Inventory – Work-in-Process](#)
Debit 152700 Inventory - Finished Goods
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 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 199000 Other Assets
Debit 610000 Operating Expenses/Program Costs
Debit 615000 Expensed Asset
Debit 640000 Benefit Expense
Debit 690000 Non-Production Costs
Debit 693000 Lessee Lease Expense
 Credit 211000 Accounts Payable
 Credit 213000 Contract Holdbacks
 Credit 219000 Other Liabilities With Related Budgetary Obligations
 Credit 219100 Liability for Employer Benefits and Claims Incurred but Not Reported
 Credit 220000 Liability for Unpaid Insurance Claims
 Credit 221000 Accrued Funded Payroll and Leave
 Credit 221100 Withholdings Payable
 Credit 221300 Employer Contributions and Payroll Taxes Payable

Financing Sources Transferred Out

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

Comment: For transfers-out of assets, refer to USSGL TCs E508, E510, and E512. While the normal balance of SGL 573000 is a debit, it may be acceptable for this SGL to have a credit balance in certain instances when transferring out liabilities using this TC.

Reference: USSGL implementation guidance; Transfer of Spending Authority From Offsetting Collections With Obligations; Transfer of Current-Year Authority; Transfer of Prior-Year Balances; Transfer of USSGL Account 422500; Transfer of Receivable of Invested Balances

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 and Department of Labor-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

Financing Sources Transferred In

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

Comment: For transfers-in of assets, refer to USSGL TCs E604, E606, and E608. While the normal balance of SGL 572000 is a credit, it may be acceptable for this SGL to have a debit balance in certain instances when transferring in liabilities using this TC.

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 & Labor-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

Removal of Capital Lease Transaction References

11) ~~B438 To record capital lease liability.~~

~~**Comment:** If capital lease is with a non-federal entity, the agency must have sufficient budgetary resources up front to cover the present value of the lease payments discounted using Treasury interest rates. Also post USSGL TC B134 if funded by a direct appropriation. Also post USSGL TCs G120 or G122 to track purchases.~~

~~Budgetary Entry~~

~~Debit 480100 Undelivered Orders—Obligations, Unpaid
—— Credit 490100 Delivered Orders—Obligations, Unpaid~~

~~Proprietary Entry~~

~~Debit 181000 Assets Under Capital Lease
Credit 294000 Capital Lease Liability~~

Disbursements of Lease Payment Transaction References

12) B115 To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.

Budgetary Entry

Debit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 211000 Accounts Payable
Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise
Debit 212000 Disbursements in Transit
Debit 213000 Contract Holdbacks
Debit 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 220000 Liability for Unpaid Insurance Claims
Debit 221000 Accrued Funded Payroll and Leave
Debit 221100 Withholdings Payable
Debit 221300 Employer Contributions and Payroll Taxes Payable
Debit 221500 Other Post Employment Benefits Due and Payable
Debit 293000 Lessee Lease Liability
~~Debit 294000 Capital Lease Liability~~
Credit 101000 Fund Balance With Treasury

Disbursements of Lease Payment Transaction References

13) B408 To reclassify payable schedules for disbursements to "in-transit" until the payment schedule is confirmed.

Budgetary Entry

None

Proprietary Entry

Debit 211000 Accounts Payable

Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise

Debit 213000 Contract Holdbacks

Debit 214000 Accrued Interest Payable - Not Otherwise Classified

Debit 216000 Entitlement Benefits Due and Payable

Debit 219000 Other Liabilities With Related Budgetary Obligations

Debit 220000 Liability for Unpaid Insurance Claims

Debit 221000 Accrued Funded Payroll and Leave

Debit 221100 Withholdings Payable

Debit 221300 Employer Contributions and Payroll Taxes Payable

Debit 221500 Other Post Employment Benefits Due and Payable

Debit 293000 Lessee Lease Liability

~~Debit 294000 Capital Lease Liability~~

Credit 212000 Disbursements in Transit

New Proprietary Transaction Codes (FY 2026)

SFFAS 59 Land Implementation – Sales of Land & Land Rights

1) C627 To record proceeds from the sale of land, permanent land rights, or stewardship land.

Comment: Also post USSGL TC A123 if authority was previously anticipated. This transaction assumes that a budgetary resource is recognized for the proceeds of a sale. If the sale of land includes other buildings or dwellings, temporary land rights, or capitalized improvements, see TC C646.

Reference: SFFAS 59 Land Guidance 2026

Budgetary Entry

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources
Debit 427700 Other Actual Collections - Federal/Non-Federal Exception Sources
 Credit 406000 Anticipated Collections From Non-Federal Sources
 Credit 407000 Anticipated Collections From Federal Sources

Proprietary Entry

Debit 101000 Fund Balance With Treasury
 Credit 711000 Gains on Disposition of Assets - Other

Purchase of Non-Federal Preferred Stock Shares

2) B151 To record the purchase of non-federal preferred stock shares in which the federal entity has the ability to exercise significant influence over the investee.

Comment: An agency must have specific legislative authority to hold monies in a non-Fiscal Service security. See Treasury Financial Manual, Volume I, Part 2, Chapter 3400, "Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury" for additional guidance. Also post USSGL TC G124 to record activity for current-year purchases of other assets not recorded as PP&E or Inventory. While it is acceptable to debit USSGL accounts 461000 and 462000 in this situation, it is never acceptable for the balance in either of these accounts to be a debit.

Budgetary Entry

Debit 461000 Allotments, Realized Resources
Debit 462000 Unobligated Funds Exempt From Apportionment
 Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 169000 Other Non-Federal Investments
 Credit 101000 Fund Balance With Treasury