

## **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  
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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