### Transaction Code Listing

#### A. Funding
- **100 - 399**: Budgetary Resources Other Than Collections
- **400 - 699**: Authority Transfers
- **700 - 799**: Reimbursables and Other Income

#### B. Disbursements and Payables
- **100 - 299**: Payments/Purchases
- **300 - 399**: Commitments/Undelivered Orders/Expended Authority - Unpaid
- **400 - 599**: Payables/Accrued Liabilities
- **600 - 699**: Advances and Prepayments

#### C. Collections and Receivables
- **100 - 399**: Receipts
- **400 - 599**: Receivables/Accrued Revenue
- **600 - 799**: Asset Sale and Disposition (Gains and Losses)

#### D. Adjustments/Writeoffs/Reclassification
- **100 - 299**: Upward and Downward Adjustments
- **300 - 399**: Prior-Period Adjustments
- **400 - 499**: Writeoffs
- **500 - 799**: Reclassification/Revaluation

#### E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections
- **100 - 399**: Accrual, Depreciation, Amortization, and Depletion
- **400 - 499**: Accumulated and Allocated Costs Not in Categories Above
- **500 - 799**: Transfers Without Budgetary Impact

#### F. Yearend
- **100 - 299**: Preclosing Entries
- **300 - 499**: Closing Entries
G. Memorandum Entries
100 - 299 . All Memorandum Entries (Excluding Closing Memorandum Entries)

H. Other Specialized Transaction Entries
100 - 799 . Other