

SUPPLEMENT

Section III

**U.S. Government Standard General Ledger
Account Transaction Categories**

**TRANSACTION
CODE**

TRANSACTION DESCRIPTION

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

G. Memorandum Entries

- 100 - 299 . All Memorandum Entries (Excluding Closing Memorandum Entries)

H. Other Specialized Transaction Entries

- 100 - 799 . Other