

**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
- 300 - 499 . Closing Entries

**G. Memorandum Entries**

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

**H. Other Specialized Transaction Entries**

- 100 - 799 . Other