# Part 2 Fiscal Year 2018 Reporting

**SUPPLEMENT Section III**

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

**TRANSACTION**

**CODE TRANSACTION DESCRIPTION**

# Funding

100 - 399 Budgetary Resources Other Than Collections 400 - 699 Authority Transfers

700 - 799 Reimbursables and Other Income

# 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 |

1. **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

# Yearend

100 - 299 Preclosing Entries

300 - 499 Closing Entries

# Memorandum Entries

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

# Other Specialized Transaction Entries

100 - 799 Other

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