

**U.S. 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

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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