**Part 1 Fiscal Year 2019 Reporting**

**SUPPLEMENT Section III**

**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

# 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

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