**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