

**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