

U.S. Government Standard General Ledger  
Account Transaction Listing

TRANSACTION CODE	TRANSACTION DESCRIPTION
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- 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