

**U.S. Standard General Ledger
Account Transaction Categories**

TRANSACTION

<u>CODE</u>	<u>TRANSACTION DESCRIPTION</u>
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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/Write-offs/Reclassification

100 - 299	Upward and Downward Adjustments
300 - 399	Prior-Period Adjustments
400 - 499	Write-offs
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)
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H. Other Specialized Transaction Entries

100 - 799	Other
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