

**U.S. Government Standard General Ledger  
Account Transaction Listing**

<u>TRANSACTION CODE</u>	<u>TRANSACTION DESCRIPTION</u>
<b>A. Funding</b>	
100 - 399	. Budgetary Resources Other Than Collections
400 - 699	. Authority Transfers
700 - 799	. Reimbursables and Other Income
<b>B. Disbursements and Payables</b>	
100 - 299	. Payments/Purchases
300 - 399	. Commitments/Undelivered Orders/Expended Authority - Unpaid
400 - 599	. Payables/Accrued Liabilities
600 - 699	. Advances and Prepayments
<b>C. Collections and Receivables</b>	
100 - 399	. Receipts
400 - 599	. Receivables/Accrued Revenue
600 - 799	. Asset Sale and Disposition (Gains and Losses)
<b>D. Adjustments/Writeoffs/Reclassification</b>	
100 - 299	. Upward and Downward Adjustments
300 - 399	. Prior-Period Adjustments
400 - 499	. Writeoffs
500 - 799	. Reclassification/Revaluation
<b>E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections</b>	
100 - 399	. Accrual, Depreciation, Amortization, and Depletion
400 - 499	. Accumulated and Allocated Costs Not in Categories Above
500 - 799	. Transfers Without Budgetary Impact
<b>F. Yearend</b>	
100 - 299	. Preclosing Entries
300 - 499	. Closing Entries
<b>G. Memorandum Entries</b>	
100 - 299	. All Memorandum Entries (Excluding Closing Memorandum Entries)

**U.S. Government Standard General Ledger  
Account Transaction Listing**

**H. Other Specialized Transaction Entries**

100 - 799

. Other