

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

**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