### A. Funding

<table>
<thead>
<tr>
<th>Code</th>
<th>Transaction Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 - 399</td>
<td>Budgetary Resources Other Than Collections</td>
</tr>
<tr>
<td>400 - 699</td>
<td>Authority Transfers</td>
</tr>
<tr>
<td>700 - 799</td>
<td>Reimbursables and Other Income</td>
</tr>
</tbody>
</table>

### B. Disbursements and Payables

<table>
<thead>
<tr>
<th>Code</th>
<th>Transaction Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 - 299</td>
<td>Payments/Purchases</td>
</tr>
<tr>
<td>300 - 399</td>
<td>Commitments/Undelivered Orders/Expended Authority Unpaid</td>
</tr>
<tr>
<td>400 - 599</td>
<td>Payables/Accrued Liabilities</td>
</tr>
<tr>
<td>600 - 699</td>
<td>Advances and Prepayments</td>
</tr>
</tbody>
</table>

### C. Collections and Receivables

<table>
<thead>
<tr>
<th>Code</th>
<th>Transaction Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 - 399</td>
<td>Receipts</td>
</tr>
<tr>
<td>400 - 599</td>
<td>Receivables/Accrued Revenue</td>
</tr>
<tr>
<td>600 - 799</td>
<td>Asset Sale and Disposition (Gains and Losses)</td>
</tr>
</tbody>
</table>

### D. Adjustments/Writeoffs/Reclassification

<table>
<thead>
<tr>
<th>Code</th>
<th>Transaction Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 - 299</td>
<td>Upward and Downward Adjustments</td>
</tr>
<tr>
<td>300 - 399</td>
<td>Prior-Period Adjustments</td>
</tr>
<tr>
<td>400 - 499</td>
<td>Writeoffs</td>
</tr>
<tr>
<td>500 - 799</td>
<td>Reclassification/Revaluation</td>
</tr>
</tbody>
</table>

### E. Accruals/Nonbudgetary Transfers Other Than Disbursements and Collections

<table>
<thead>
<tr>
<th>Code</th>
<th>Transaction Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 - 399</td>
<td>Accrual, Depreciation, Amortization, and Depletion</td>
</tr>
<tr>
<td>400 - 499</td>
<td>Accumulated and Allocated Costs Not in Categories Above</td>
</tr>
<tr>
<td>500 - 799</td>
<td>Transfers Without Budgetary Impact</td>
</tr>
</tbody>
</table>

### F. Yearend

<table>
<thead>
<tr>
<th>Code</th>
<th>Transaction Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 - 299</td>
<td>Preclosing Entries</td>
</tr>
<tr>
<td>300 - 499</td>
<td>Closing Entries</td>
</tr>
</tbody>
</table>
G. Memorandum Entries
100 - 299       .  All Memorandum Entries (Excluding Closing Memorandum Entries)

H. Other Specialized Transaction Entries
100 - 799       .  Other