# Account Transaction Categories

**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

**G. Memorandum Entries**
100 - 299 | . All Memorandum Entries (Excluding Closing Memorandum Entries)

**H. Other Specialized Transaction Entries**
100 - 799 | . Other