## Part 1 Fiscal Year 2016 Reporting

**SUPPLEMENT Section III**

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

**TRANSACTION**

**CODE TRANSACTION DESCRIPTION**

1. **Funding**

100 - 399 **.** Budgetary Resources Other Than Collections

400 - 699 **.** Authority Transfers

700 - 799 **.** Reimbursables and Other Income

## 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

## Collections and Receivables

100 - 399 **.** Receipts

400 - 599 **.** Receivables/Accrued Revenue

600 - 799 **.** Asset Sale and Disposition (Gains and Losses)

## Adjustments/Writeoffs/Reclassification

100 - 299 **.** Upward and Downward Adjustments

300 - 399 **.** Prior-Period Adjustments

400 - 499 **.** Writeoffs

500 - 799 **.** Reclassification/Revaluation

## 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

## Yearend

100 - 299 **.** Preclosing Entries

300 - 499 **.** Closing Entries

## Memorandum Entries

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

## Other Specialized Transaction Entries

100 - 799 **.** Other

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