## 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