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

<table>
<thead>
<tr>
<th>TRANSACTION CODE</th>
<th>TRANSACTION DESCRIPTION</th>
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</thead>
</table>

### 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