## 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