TRANSACTION CODE	TRANSACTION DESCRIPTION
A. Funding	
100 - 399	Budgetary Resources Other Than Collections
400 - 699	Authority Transfers
700 - 799	Reimbursables and Other Income
B. Disbursen	nents 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

100 - 799

H. Other Specialized Transaction Entries

Other

All Memorandum Entries (Excluding Closing Memorandum Entries)