

U.S. Government Standard General Ledger
Data Validations - Detail

No	Name	Description	Rule	Attribute	Combination			
8E	Begin End Indicator	Begin End Indicator is required for the applicable USSGL accounts.		Begin End Indicator USSGL ACCOUNT NUMBER	BUDGETARY PROPRIETARY			
12E	Authority Type Code	Authority Type Code is required for applicable USSGL accounts.		Authority Type	CONCATENATE D TAS			
			Pass	412600	B	031 X0300000		
			Pass	412600	B	031 X0200000		
			Pass	412600	B	431 X0500000		
			Pass	412600	B	08620102010 0336000		
			Pass	412600	B	012 X5531000		
			Pass	412800	B	031 X0300000		
			Pass	412800	B	031 X0200000		
			Pass	412800	B	431 X0500000		
			Pass	412800	B	08620102010 0336000		
			Pass	412800	B	012 X5531000		
			Pass	412800	B	016 X8042000		
			Pass	412900	B	01220102010 1143000		
			Pass	412900	B	016 0327000		
14E	Year of Budget Authority Indicator	Year of Budget Authority Indicator is required for the applicable USSGL accounts.		YEAR OF BUDGET AUTHORITY CODE	FINANCING ACCOUNT CODE			
			Pass	(BLANK)	D			
			Pass	(BLANK)	G			
			Fail	BAL	D			
			Fail	BAL	G			
			Fail	NEW	D			
			Fail	NEW	G			
15E	Availability Time Indicator	Availability Time Indicator is required for the applicable USSGL accounts.		USSGL ACCOUNT NUMBER	Begin End Indicator	AVAILABILITY TIME INDICATOR		
			Fail	462000	B	A		
			Fail	462000	B	S		
			Fail	462000	E	(BLANK)		
			Pass	462000	B	(BLANK)		
			Pass	462000	E	A		
			Pass	462000	E	S		
17E	Prior Year Adjustment Code	Prior Year Adjustment Code is required for the applicable USSGL accounts.		USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS		
			Fail	411100	X	E		
			Fail	411200	X	E		
			Fail	411300	X	E		
			Fail	411400	X	E		
			Fail	411500	X	E		
			Fail	411600	X	E		
			Fail	411700	X	E		
			Fail	411800	X	E		
			Fail	412100	X	E		

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			Fail 412300	X	E			
			Fail 412400	X	E			
			Fail 412500	X	E			
			Fail 413100	X	E			
			Fail 413200	X	E			
			Fail 413600	X	E			
			Fail 414100	X	E			
			Fail 415000	X	E			
			Fail 415700	X	E			
			Fail 415800	X	E			
			Fail 416800	X	E			
			Fail 417000	X	E			
			Fail 417500	X	E			
			Fail 419000	X	E			
			Fail 421200	X	E			
			Fail 429000	X	E			
			Fail 438200	X	E			
			Fail 438700	X	E			
			Fail 438800	X	E			
			Fail 439100	X	E			
			Fail 439200	X	E			
			Fail 439400	X	E			
			Fail 439500	X	E			
			Fail 439700	X	E			
			Fail 439800	X	E			
			Fail 439900	X	E			
			Fail 445000	X	E			
			Fail 462000	X	E			
			Fail 490800	X	E			
21E	GTAS Fund Type	Specific USSGL accounts are valid for each GTAS Fund Type.		USSGL ACCOUNT NUMBER	FUND TYPE	CONCATENATE D TAS		
			Fail 411400		ET	015 X8526000		
			Fail 411400		ET	015 X8585000		
			Fail 411400		ET	015 X8594000		
			Fail 411400		ET	015 X8595000		
			Fail 411400		ET	015 X8596000		
			Fail 411400		ET	015 X8600000		
			Fail 411400		ET	015 X8602000		
			Fail 411400		ET	015 X8604000		
			Fail 411400		ET	015 X8608000		
			Fail 411400		ET	070 X8530000		
			Fail 411400		ET	070 X8598000		
			Pass 412600		EG	031 X0300000		
			Pass 412600		EG	031 X0200000		
			Pass 412600		EG	431 X0500000		
			Pass 412600		EG	08620102010 0336000		
			Pass 412700		EG	01620102010 0327000		

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No	Name	Description	Rule	Attribute	Combination			
			Pass	412700	EG	01620102011 0327000		
			Pass	412700	EG	01220102010 1143000		
			Pass	412700	EG	01220102011 1143000		
			Pass	412800	EG	031 X0200000		
			Pass	412800	EG	431 X0500000		
			Pass	412800	EG	08620102010 0336000		
			Pass	412800	EG	031 X0300000		
			Pass	412900	EG	01620102010 0327000		
			Pass	412900	EG	01220102010 1143000		
			Pass	417100	EG	096 X3122000		
			Pass	417100	EG	096 X3123000		
			Pass	417200	EP	089 X4045000		
			Pass	417300	EG	096 X3122000		
			Pass	417300	EP	089 X4045000		
			Pass	417300	EG	096 X3123000		
22E	TAS Status	The USSGL accounts must be valid for the TAS Status.		USSGL ACCOUNT NUMBER	FUND TYPE	TAS STATUS		
			Fail	435000	EG	U		
			Fail	435000	ER	U		
			Fail	435000	EP	U		
			Fail	435000	TR	U		
			Fail	435000	EC	U		
			Fail	435000	EM	U		
			Pass	435000	ES	U		
			Pass	435000	ET	U		
23E	Borrowing Source Code	Borrowing Source Code is required for applicable USSGL accounts.		USSGL ACCOUNT NUMBER	AUTHORITY TYPE	BORROWING SOURCE		
			Fail	438200	D	F		
			Fail	438200	D	T		
			Fail	438200	D	P		
			Fail	438200	P	F		
			Fail	438200	P	T		
			Fail	438200	S	F		
			Fail	438200	S	T		
			Fail	438200	S	P		
			Fail	438200	C	F		
			Fail	438200	C	T		
			Fail	438200	C	P		
			Fail	438200	P	P		
			Fail	438200	B	(BLANK)		
			Pass	438200	B	F		
			Pass	438200	B	P		
			Pass	438200	B	T		
			Pass	438200	D	(BLANK)		

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No	Name	Description	Rule	Attribute	Combination			
			Pass	438200	P	(BLANK)		
			Pass	438200	S	(BLANK)		
			Pass	438200	C	(BLANK)		
			Fail	438400	C	F		
			Fail	438400	C	P		
			Fail	438400	C	T		
			Fail	438400	D	F		
			Fail	438400	D	P		
			Fail	438400	D	T		
			Fail	438400	P	F		
			Fail	438400	P	P		
			Fail	438400	P	T		
			Fail	438400	S	F		
			Fail	438400	S	P		
			Fail	438400	S	T		
			Pass	438400	P	(BLANK)		
			Pass	438400	S	(BLANK)		
			Pass	438400	C	(BLANK)		
			Pass	438400	D	(BLANK)		
			Fail	439200	B	(BLANK)		
			Fail	439200	C	F		
			Fail	439200	C	T		
			Fail	439200	C	P		
			Fail	439200	D	F		
			Fail	439200	D	T		
			Fail	439200	D	P		
			Fail	439200	E	F		
			Fail	439200	E	T		
			Fail	439200	E	P		
			Fail	439200	F	F		
			Fail	439200	F	T		
			Fail	439200	F	P		
			Fail	439200	P	F		
			Fail	439200	P	T		
			Fail	439200	P	P		
			Fail	439200	R	F		
			Fail	439200	R	T		
			Fail	439200	R	P		
			Fail	439200	S	F		
			Fail	439200	S	T		
			Fail	439200	S	P		
			Pass	439200	B	F		
			Pass	439200	B	T		
			Pass	439200	B	P		
			Pass	439200	C	(BLANK)		
			Pass	439200	D	(BLANK)		
			Pass	439200	E	(BLANK)		
			Pass	439200	F	(BLANK)		
			Pass	439200	P	(BLANK)		
			Pass	439200	R	(BLANK)		

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No	Name	Description	Rule	Attribute	Combination			
			Pass 439200	S	(BLANK)			
			Fail 439300	B	(BLANK)			
			Fail 439300	C	F			
			Fail 439300	C	T			
			Fail 439300	C	P			
			Fail 439300	D	F			
			Fail 439300	D	T			
			Fail 439300	D	P			
			Fail 439300	E	F			
			Fail 439300	E	T			
			Fail 439300	E	P			
			Fail 439300	F	F			
			Fail 439300	F	T			
			Fail 439300	F	P			
			Fail 439300	P	F			
			Fail 439300	P	T			
			Fail 439300	P	P			
			Fail 439300	R	F			
			Fail 439300	R	T			
			Fail 439300	R	P			
			Fail 439300	S	F			
			Fail 439300	S	T			
			Fail 439300	S	P			
			Pass 439300	B	F			
			Pass 439300	B	T			
			Pass 439300	B	P			
			Pass 439300	C	(BLANK)			
			Pass 439300	D	(BLANK)			
			Pass 439300	E	(BLANK)			
			Pass 439300	F	(BLANK)			
			Pass 439300	P	(BLANK)			
			Pass 439300	R	(BLANK)			
			Pass 439300	S	(BLANK)			
25	439100 and Appropriation Flag Validation	USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).	Fail	USSGL ACCOUNT NUMBER	APPROPRIATION FLAG			
				=439100	=(BLANK)			
26	Anticipated USSGL Account Balance in Period 12	If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.	Fail	Reporting Period	DOLLAR AMOUNT	SGL ANTICIPATED		
				=12	<>0	=Y		
27	Credit Cohort Year and Financing Account Code Validation	If Financing Account Code for the 1AS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	Pass	CREDIT COHORT YEAR	BUDGETARY PROPRIETARY	FINANCING ACCOUNT CODE		
				=(BLANK)	=A	=D		
				=(BLANK)	=A	=N		
				=(BLANK)	=A	=G		
				=(BLANK)	=B	=N		
				=(BLANK)	=P	=D		

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No	Name	Description	Rule	Attribute	Combination				
			=(BLANK)	=P	=N				
			=(BLANK)	=P	=G				
			=1992	=B	=D				
			=1992	=B	=G				
			=1993	=B	=D				
			=1993	=B	=G				
			=1994	=B	=D				
			=1994	=B	=G				
			=1995	=B	=D				
			=1995	=B	=G				
			=1996	=B	=D				
			=1996	=B	=G				
			=1997	=B	=D				
			=1997	=B	=G				
			=1998	=B	=D				
			=1998	=B	=G				
			=1999	=B	=D				
			=1999	=B	=G				
			=2000	=B	=D				
			=2000	=B	=G				
			=2001	=B	=D				
			=2001	=B	=G				
			=2002	=B	=D				
			=2002	=B	=G				
			=2003	=B	=D				
			=2003	=B	=G				
			=2004	=B	=D				
			=2004	=B	=G				
			=2005	=B	=D				
			=2005	=B	=G				
			=2006	=B	=D				
			=2006	=B	=G				
			=2007	=B	=D				
			=2007	=B	=G				
			=2008	=B	=D				
			=2008	=B	=G				
			=2009	=B	=D				
			=2009	=B	=G				
			=2010	=B	=D				
			=2010	=B	=G				
			=2011	=B	=D				
			=2011	=B	=G				
			=2012	=B	=D				
			=2012	=B	=G				
			=2013	=B	=D				
			=2013	=B	=G				
			=2014	=B	=D				
			=2014	=B	=G				
			=2015	=B	=D				
			=2015	=B	=G				

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No	Name	Description	Rule	Attribute	Combination			
27E	Credit Cohort Year and Financing Account Code Validation	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.		CREDIT COHORT YEAR	FINANCING ACCOUNT CODE			
			Pass	(BLANK)	086 X4240000	D		
			Pass	(BLANK)	086 X4240000	G		
			Pass	(BLANK)	091 X4251000	D		
			Pass	(BLANK)	091 X4251000	G		
			Pass	(BLANK)	091 X4252000	D		
			Pass	(BLANK)	091 X4252000	G		
			Pass	(BLANK)	091 X4253000	D		
			Pass	(BLANK)	091 X4253000	G		
			Pass	(BLANK)	091 X4255000	D		
			Pass	(BLANK)	091 X4255000	G		
			Pass	(BLANK)	091 X4290000	D		
			Pass	(BLANK)	091 X4290000	G		
			Pass	(BLANK)	091 X4449000	D		
			Pass	(BLANK)	091 X4449000	G		
			Pass	(BLANK)	091 X4453000	D		
			Pass	(BLANK)	091 X4453000	G		
			Pass	(BLANK)	091 X4459000	D		
			Pass	(BLANK)	091 X4459000	G		
			Pass	(BLANK)	091 X4300000	D		
			Pass	(BLANK)	091 X4300000	G		
			Pass	2016	012 X4158000	D		
			Pass	2016	012 X4158000	G		
Pass	2016	086 X4587000	D					
Pass	2016	086 X4587000	G					
28	PYA and Beginning Balance Validation	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	Fail	Begin End Indicator	PRIOR YEAR ADJUSTMENT CODE			
				=B	=B			
				=B	=P			
29	Program Report Category Code and Apportionment Category Code Validation	If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	APPORTIONMENT CATEGORY CODE	PROGRAM REPORT CATEGORY NUMBER			
				=(BLANK)	=##			
				=A	=(BLANK)			
				=B	=(BLANK)			
				=E	=##			
29E	Program Report Category Code and Apportionment Category Code Validation	If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	USSGL ACCOUNT NUMBER	APPORTIONMENT CATEGORY CODE	PROGRAM REPORT CATEGORY NUMBER		
			Fail	406000	B	##		
			Fail	406000	A	##		
Pass	406000	A	(BLANK)					

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No	Name	Description	Rule	Attribute	Combination			
			Pass 406000	B	(BLANK)			
			Fail 407000	A	##			
			Fail 407000	B	##			
			Pass 407000	A	(BLANK)			
			Pass 407000	B	(BLANK)			
			Fail 421000	A	##			
			Fail 421000	B	##			
			Pass 421000	A	(BLANK)			
			Pass 421000	B	(BLANK)			
			Fail 421500	A	##			
			Fail 421500	B	##			
			Pass 421500	A	(BLANK)			
			Pass 421500	B	(BLANK)			
			Fail 431000	A	##			
			Fail 431000	B	##			
			Pass 431000	A	(BLANK)			
			Pass 431000	B	(BLANK)			
			Fail 463000	A	##			
			Fail 463000	B	##			
			Pass 463000	A	(BLANK)			
			Pass 463000	B	(BLANK)			
			Fail 465000	A	##			
			Fail 465000	B	##			
			Pass 465000	A	(BLANK)			
			Pass 465000	B	(BLANK)			
30	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	Fail	APPORTIONMENT CATEGORY CODE	APPORTIONMENT CATEGORY B PROGRAM			
				=(BLANK)	#####			
				=A	#####			
				=B	=(BLANK)			
				=E	#####			
30E	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.		USSGL ACCOUNT NUMBER	APPORTIONMENT CATEGORY CODE	APPORTIONMENT CATEGORY B PROGRAM		
			Fail 406000	B	###			
			Pass 406000	B	(BLANK)			
			Fail 407000	B	###			
			Pass 407000	B	(BLANK)			
			Fail 421000	B	###			
			Pass 421000	B	(BLANK)			
			Fail 421500	B	###			
			Pass 421500	B	(BLANK)			
			Fail 431000	B	###			
			Pass 431000	B	(BLANK)			
			Fail 463000	B	###			
			Pass 463000	B	(BLANK)			
			Fail 465000	B	###			
			Pass 465000	B	(BLANK)			

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31	BEA Category Validation	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	BEA CATEGORY INDICATOR	TAS LEVEL BEA CATEGORY			
				=D	=M			
				=D	=(BLANK)			
				=D	=I			
				=D	=G			
				=D	=N			
				=M	=D			
				=M	=(BLANK)			
				=M	=I			
				=M	=G			
31E	BEA Category Validation	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Pass	M	020 X0503000			
32	Is First Year and Year of Budget Authority Indicator Validation	If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS.	Fail	AVAILABILITY TYPE CODE	YEAR OF BUDGET AUTHORITY CODE	PRIOR YEAR ADJUSTMENT CODE	IS FIRST YEAR	
				<>X	=BAL	=B	=Y	
				<>X	=BAL	=P	=Y	
				<>X	=BAL	=X	=Y	
				<>X	=BAL	=(BLANK)	=Y	
				<>X	=NEW	=X	=N	
				=X	=BAL	=B	=Y	
				=X	=BAL	=P	=Y	
				=X	=BAL	=X	=Y	
				=X	=BAL	=(BLANK)	=Y	
32E	Is First Year and Year of Budget Authority Indicator Validation	If Is First Year is Y (Yes) on the SMAF, then Year of Budget Authority Indicator must be NEW. If Is First Year is N (No) on the SMAF, then Year of Budget Authority Indicator must be BAL for annual & multi year TAS; and must be NEW or BAL for X year TAS.	Pass	NEW	N	57920102019 8299000		
33	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099.	Fail	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER AGENCY IDENTIFIER			
				=(BLANK)	####			
				=E	####			
				=F	<>###			

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			=F	=099				
			=G	<>099				
			=N	####				
			=Z	####				
33E	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099.		USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER AGENCY IDENTIFIER		
			Fail	421200	F	###		
			Pass	421200	F	(BLANK)		
			Fail	422100	F	###		
			Pass	422100	F	(BLANK)		
			Fail	422200	F	###		
			Pass	422200	F	(BLANK)		
			Fail	423100	F	###		
			Pass	423100	F	(BLANK)		
			Fail	425100	F	###		
			Pass	425100	F	(BLANK)		
			Fail	425200	F	###		
			Pass	425200	F	(BLANK)		
			Fail	425300	F	###		
			Pass	425300	F	(BLANK)		
			Fail	487200	F	###		
			Pass	487200	F	(BLANK)		
			Fail	497200	F	###		
			Pass	497200	F	(BLANK)		
34	Federal Non-Federal Code and Trading Partner Main Account Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015.		BEGINNING PERIOD OF AVAILABILITY	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE		
			Fail	<>2015	=E	####		
				<>2015	=N	####		
				<>2015	=Z	####		
				<>2015	=(BLANK)	####		
				=2015	=E	####		
				=2015	=F	=(BLANK)		
				=2015	=G	=(BLANK)		
				=2015	=N	####		
				=2015	=Z	####		
				=2015	=(BLANK)	####		
34E	Federal Non-Federal Code and Trading Partner Main Account Validation	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015.		USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE	FR ENTITY	
			Pass	(BLANK)	F	(BLANK)	6900	
			Pass	(BLANK)	G	(BLANK)	6900	
			Pass	(BLANK)	F	(BLANK)	9512	
			Pass	(BLANK)	G	(BLANK)	9512	
			Pass	(BLANK)	F	(BLANK)	6100	
			Pass	(BLANK)	G	(BLANK)	6100	

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			Pass (BLANK)	F	(BLANK)	0500		
			Pass (BLANK)	G	(BLANK)	0500		
			Pass (BLANK)	F	(BLANK)	5901		
			Pass (BLANK)	G	(BLANK)	5901		
			Pass (BLANK)	F	(BLANK)	2500		
			Pass (BLANK)	G	(BLANK)	2500		
			Pass (BLANK)	F	(BLANK)	5903		
			Pass (BLANK)	G	(BLANK)	5903		
			Pass (BLANK)	F	(BLANK)	5000		
			Pass (BLANK)	G	(BLANK)	5000		
			Pass (BLANK)	F	(BLANK)	0902		
			Pass (BLANK)	G	(BLANK)	0902		
			Pass (BLANK)	F	(BLANK)	9558		
			Pass (BLANK)	G	(BLANK)	9558		
			Pass (BLANK)	F	(BLANK)	4700		
			Pass (BLANK)	G	(BLANK)	4700		
			Pass (BLANK)	F	(BLANK)	9518		
			Pass (BLANK)	G	(BLANK)	9518		
			Pass (BLANK)	F	(BLANK)	0915		
			Pass (BLANK)	G	(BLANK)	0915		
			Pass (BLANK)	F	(BLANK)	9568		
			Pass (BLANK)	G	(BLANK)	9568		
			Pass (BLANK)	F	(BLANK)	4814		
			Pass (BLANK)	G	(BLANK)	4814		
			Pass (BLANK)	F	(BLANK)	4823		
			Pass (BLANK)	G	(BLANK)	4823		
			Pass (BLANK)	F	(BLANK)	9511		
			Pass (BLANK)	G	(BLANK)	9511		
			Pass (BLANK)	F	(BLANK)	9530		
			Pass (BLANK)	G	(BLANK)	9530		
			Pass (BLANK)	F	(BLANK)	9524		
			Pass (BLANK)	G	(BLANK)	9524		
			Pass (BLANK)	F	(BLANK)	0904		
			Pass (BLANK)	G	(BLANK)	0904		
			Pass (BLANK)	F	(BLANK)	4838		
			Pass (BLANK)	G	(BLANK)	4838		
			Pass (BLANK)	F	(BLANK)	9506		
			Pass (BLANK)	G	(BLANK)	9506		
			Pass (BLANK)	F	(BLANK)	3301		
			Pass (BLANK)	G	(BLANK)	3301		
			Pass (BLANK)	F	(BLANK)	9560		
			Pass (BLANK)	G	(BLANK)	9560		
			Pass (BLANK)	F	(BLANK)	9508		
			Pass (BLANK)	G	(BLANK)	9508		
			Pass (BLANK)	F	(BLANK)	9569		
			Pass (BLANK)	G	(BLANK)	9569		
			Pass (BLANK)	F	(BLANK)	9500		
			Pass (BLANK)	G	(BLANK)	9500		
			Pass (BLANK)	F	(BLANK)	9540		
			Pass (BLANK)	G	(BLANK)	9540		

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No	Name	Description	Rule	Attribute	Combination				
			Pass	(BLANK)	F	(BLANK)	4814		
			Pass	(BLANK)	G	(BLANK)	4814		
			Pass	(BLANK)	F	(BLANK)	4830		
			Pass	(BLANK)	G	(BLANK)	4830		
			Pass	(BLANK)	F	(BLANK)	4829		
			Pass	(BLANK)	G	(BLANK)	4829		
			Pass	(BLANK)	F	(BLANK)	4811		
			Pass	(BLANK)	G	(BLANK)	4811		
			Pass	(BLANK)	F	(BLANK)	9516		
			Pass	(BLANK)	G	(BLANK)	9516		
			Pass	(BLANK)	F	(BLANK)	9565		
			Pass	(BLANK)	G	(BLANK)	9535		
			Pass	(BLANK)	F	(BLANK)	3600		
			Pass	(BLANK)	G	(BLANK)	3600		
			Pass	(BLANK)	F	(BLANK)	7500		
			Pass	(BLANK)	G	(BLANK)	7500		
			Fail	421200	F	####	(BLANK)		
			Pass	421200	F	(BLANK)	(BLANK)		
			Fail	422100	F	####	(BLANK)		
			Pass	422100	F	(BLANK)	(BLANK)		
			Fail	422200	F	####	(BLANK)		
			Pass	422200	F	(BLANK)	(BLANK)		
			Fail	423100	F	####	(BLANK)		
			Pass	423100	F	(BLANK)	(BLANK)		
			Fail	425100	F	####	(BLANK)		
			Pass	425100	F	(BLANK)	(BLANK)		
			Fail	425200	F	####	(BLANK)		
			Pass	425200	F	(BLANK)	(BLANK)		
			Fail	425300	F	####	(BLANK)		
			Pass	425300	F	(BLANK)	(BLANK)		
			Fail	487200	F	####	(BLANK)		
			Pass	487200	F	(BLANK)	(BLANK)		
			Fail	497200	F	####	(BLANK)		
			Pass	497200	F	(BLANK)	(BLANK)		
35	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.	Fail	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE				
				=G	=####				
35E	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.	Pass	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE				
				G	0000				
36	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	Fail	USSGL ACCOUNT NUMBER	Fund Family				
				=192100	<>0200500				
				=192100	<>0200550				
				=192100	<>0200551				
				=192100	<>0200575				

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No	Name	Description	Rule	Attribute	Combination			
				=192100	<>0200903			
				=192100	<>0200904			
				=192100	<>0201875			
				=192100	<>0200505			
37	109000 Balance Validation	The Dollar Amount for USSGL account 109000 must be \$0 in period 12.	Fail	Reporting Period	USSGL ACCOUNT NUMBER	DOLLAR AMOUNT		
				=12	=109000	<>0		
38	USSGL 435000 and TAS Status Transitioning Flag	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	Fail	USSGL ACCOUNT NUMBER	DEBIT CREDIT INDICATOR	TAS STATUS TRANSITIONING CODE		
				=435000	=D	=K		
39	PYA and Is First Year	If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting).	Fail	PRIOR YEAR ADJUSTMENT CODE	IS FIRST YEAR			
				=B	=Y			
				=P	=Y			
40	TAS Status Transitioning Flag and 101000	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0.	Fail	USSGL ACCOUNT NUMBER	DOLLAR AMOUNT	Begin End Indicator	TAS STATUS TRANSITIONING CODE	
				=101000	<>0	=E	=K	
41	Prior Year Upward and Downward Adjustments and Is First Year	Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.	Fail	USSGL ACCOUNT NUMBER	IS FIRST YEAR			
				=498100	=Y			
				=498200	=Y			
42	USSGL 490800 TAS limitation	USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518.	Fail	USSGL ACCOUNT NUMBER	CONCATENATE D TAS			
				=490800	<> 010 X4518000			
				=490800	<> 020 X0550000			
				=490800	<> 088 X0300000			
43	USSGL 412200 is limited to TAS 20X0550	USSGL 412200 is limited to TAS 20X0550	Fail	AGENCY IDENTIFIER	AVAILABILITY TYPE CODE	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER	
				<>020	<>X	<>0550	=412200	
44	USSGLs limited to X Authority Duration Code	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	USSGL ACCOUNT NUMBER	AUTHORITY DURATION CODE			
				=412200	=A			
				=412200	=C			
				=412200	=M			
				=412200	=R			
				=413600	=A			
				=413600	=C			
				=413600	=M			
				=413600	=R			
				=414900	=A			
				=414900	=C			
				=414900	=M			

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No	Name	Description	Rule	Attribute	Combination				
			=414900	=R					
			=415700	=A					
			=415700	=C					
			=415700	=M					
			=415700	=R					
			=415800	=A					
			=415800	=C					
			=415800	=M					
			=415800	=R					
			=427300	=A					
			=427300	=C					
			=427300	=M					
			=427300	=R					
			=438400	=C					
			=438400	=R					
			=439400	=A					
			=439400	=C					
			=439400	=M					
			=439400	=R					
			=439700	=A					
			=439700	=C					
			=439700	=M					
			=439700	=R					
			=439800	=A					
			=439800	=C					
			=439800	=M					
			=439800	=R					
44E	USSGLs limited to X Authority Duration Code	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).		USSGL ACCOUNT NUMBER	CONCATENATE D TAS				
			Pass	414900	01320122022 0516000				
			Pass	414900	01320122022 8233000				
			Pass	415800	07020132015 0715000				
			Pass	415800	07020142016 0715000				
			Pass	439800	07020132015 0715000				
			Pass	439800	07020142016 0715000				
45	TAS Restrictions for USSGL 432000	USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	Fail	AGENCY IDENTIFIER	USSGL ACCOUNT NUMBER				
				<>028	=432000				
				<>075	=432000				
46	TAS Restrictions for Non-Federal Exceptions	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Fail	FEDERAL NONFEDERAL INDICATOR	Fund Family				
				=E	<>0110109				
				=E	<>0110210				

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No	Name	Description	Rule	Attribute	Combination				
			=E	<>0120600					
			=E	<>0121103					
			=E	<>0121104					
			=E	<>0121105					
			=E	<>0121106					
			=E	<>0121115					
			=E	<>0121400					
			=E	<>0121500					
			=E	<>0121600					
			=E	<>0121801					
			=E	<>0122500					
			=E	<>0123700					
			=E	<>0124050					
			=E	<>0124605					
			=E	<>0124609					
			=E	<>0125161					
			=E	<>0125410					
			=E	<>0128028					
			=E	<>0130300					
			=E	<>0131006					
			=E	<>0131440					
			=E	<>0131450					
			=E	<>0134295					
			=E	<>0140680					
			=E	<>0140803					
			=E	<>0140804					
			=E	<>0141039					
			=E	<>0141125					
			=E	<>0141610					
			=E	<>0141611					
			=E	<>0141612					
			=E	<>0144523					
			=E	<>0144529					
			=E	<>0145015					
			=E	<>0145017					
			=E	<>0145020					
			=E	<>0148069					
			=E	<>0150200					
			=E	<>0151060					
			=E	<>0151100					
			=E	<>0151300					
			=E	<>0171804					
			=E	<>0171810					
			=E	<>0201008					
			=E	<>0204444					
			=E	<>0204502					
			=E	<>0212032					
			=E	<>0254468					
			=E	<>0514596					
			=E	<>0573010					

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No	Name	Description	Rule	Attribute	Combination			
			=E	<>0573020				
			=E	<>0573400				
			=E	<>0573600				
			=E	<>0608118				
			=E	<>0694089				
			=E	<>0698083				
			=E	<>0700500				
			=E	<>0700509				
			=E	<>0700530				
			=E	<>0700531				
			=E	<>0700542				
			=E	<>0700610				
			=E	<>0705687				
			=E	<>0705694				
			=E	<>0800109				
			=E	<>0800110				
			=E	<>0800111				
			=E	<>0800114				
			=E	<>0800115				
			=E	<>0800122				
			=E	<>0804546				
			=E	<>0884578				
			=E	<>0930100				
			=E	<>0978337				
			=E	<>3391400				
			=E	<>3491712				
			=E	<>4554110				
			=E	<>5124331				
46E	TAS Restrictions for Non-Federal Exceptions	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS		ENDING PERIOD OF AVAILABILITY	FEDERAL NONFEDERAL INDICATOR	Fund Family		
			Fail	2009	E	0573010		
			Fail	2009	E	0573020		
			Fail	2009	E	0573400		
			Fail	2009	E	0573600		
			Fail	2010	E	0573010		
			Fail	2010	E	0573020		
			Fail	2010	E	0573400		
			Fail	2010	E	0573600		
			Fail	2011	E	0573010		
			Fail	2011	E	0573020		
			Fail	2011	E	0573400		
			Fail	2011	E	0573600		
			Fail	2012	E	0573010		
			Fail	2012	E	0573020		
			Fail	2012	E	0573400		
			Fail	2012	E	0573600		
			Fail	2013	E	0573010		
			Fail	2013	E	0573020		
			Fail	2013	E	0573400		

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No	Name	Description	Rule	Attribute	Combination				
			Fail	2013	E	0573600			
47	Borrowing Authority from Treasury and Borrowing Source Validation	If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).	Fail	BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY				
			=F	=N					
			=P	=I					
			=P	=D					
			=P	=M					
47E	Borrowing Authority from Treasury and Borrowing Source Validation	If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).		BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY	BORROWING AUTHORITY FROM THE PUBLIC			
			Pass	P	I	M			
			Pass	P	D	M			
			Pass	P	I	D			
			Pass	P	I	I			
			Pass	P	D	I			
			Pass	P	D	D			
			Pass	P	M	M			
			Pass	P	M	I			
			Pass	P	M	D			
48	Borrowing Authority from the Public and Borrowing Source Validation	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).	Fail	BORROWING SOURCE	BORROWING AUTHORITY FROM THE PUBLIC				
			=F	=I					
			=F	=D					
			=F	=M					
			=P	=N					
			=T	=I					
			=T	=D					
			=T	=M					
48E	Borrowing Authority from the Public and Borrowing Source Validation	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).		BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY	BORROWING AUTHORITY FROM THE PUBLIC			
			Pass	F	I	M			
			Pass	F	I	I			
			Pass	F	I	D			
			Pass	F	D	M			
			Pass	F	D	I			
			Pass	F	D	D			
			Pass	F	M	M			
			Pass	F	M	I			
			Pass	F	M	D			
			Pass	T	I	M			
			Pass	T	I	I			
			Pass	T	I	D			
			Pass	T	D	M			

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No	Name	Description	Rule	Attribute	Combination				
			Pass	T	D	D			
			Pass	T	M	M			
			Pass	T	M	I			
			Pass	T	M	D			
			Pass	T	D	I			
49	USSGL Accounts and Borrowing Authority Indicator	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	Fail	USSGL ACCOUNT NUMBER	BORROWING AUTHORITY FROM TREASURY	BORROWING AUTHORITY FROM THE PUBLIC			
				=404200	=N	=N			
				=404400	=N	=N			
				=414000	=N	=N			
				=414100	=N	=N			
				=414300	=N	=N			
				=414400	=N	=N			
				=414500	=N	=N			
				=414800	=N	=N			
				=414900	=N	=N			
50	USSGL Accounts and Contract Authority Indicator	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	Fail	USSGL ACCOUNT NUMBER	CONTRACT AUTHORITY				
				=403200	=N				
				=403400	=N				
				=413000	=N				
				=413100	=N				
				=413200	=N				
				=413300	=N				
				=413400	=N				
				=413500	=N				
				=413600	=N				
				=413800	=N				
				=413900	=N				
51	Backdated Transaction and Prior Year Adjustment	If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed.	Fail	PRIOR YEAR ADJUSTMENT CODE	Backdated Transaction				
				=B	=N				
52	Is First Year and Beginning Balance Validation	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	Fail	Begin End Indicator	IS FIRST YEAR				
				=B	=Y				
53	USSGLs limited to ESF and Sinking Fund TAS	USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 463500, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 020X4444 and 020X0575.	Fail	USSGL ACCOUNT NUMBER					
				=120500					
				=120900					
				=134400					

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No	Name	Description	Rule	Attribute	Combination			
				=138400				
				=167000				
				=167100				
				=167200				
				=167900				
				=219200				
				=219300				
				=463500				
				=633800				
				=718100				
				=719100				
				=728100				
				=729100				
53E	USSGLs limited to ESF and Sinking Fund TAS	USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 463500, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 020X4444 and 020X0575.		CONCATENATE D TAS				
			Pass	020 X0575000				
			Pass	020 X4444000				
55	USSGL 259000 and 633000 with "G" Federal Non Federal Indicator limited to certain TAS.	The use of the "G" domain value for 259000 and 633000 is limited to certain TAS.	Pass	AGENCY IDENTIFIER	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	
				=089	=4045	=259000	=G	
				=089	=4045	=633000	=G	
56	USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.	Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.	Pass	AGENCY IDENTIFIER	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR		
				=018	=199000	=G		
57	USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS.	Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain agencies.	Pass	AGENCY IDENTIFIER	AVAILABILITY TYPE CODE	MAIN ACCOUNT CODE	FEDERAL NONFEDERAL INDICATOR	
				=020	=X	=5080	=G	
				=455	=X	=4110	=G	
61	USSGL Accounts with Federal Non Federal Indicator "Z" domain value are limited to Fund Type "Deposit" (DF).	USSGL's 134200, 161000, 161100, 161200, 161300, 531100, 711100, and 721100 with Federal Non Federal Indicator "Z" domain value are limited to Fund Type "Deposit" (DF)	Fail	USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	FUND TYPE		
				=134200	=Z	<>DF		
				=161000	=Z	<>DF		
				=161100	=Z	<>DF		
				=161200	=Z	<>DF		
				=161300	=Z	<>DF		
				=531100	=Z	<>DF		
				=711100	=Z	<>DF		
				=721100	=Z	<>DF		
64	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"	USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	FUND TYPE	CONCATENATE D TAS	Reduction Type
				=438400	=P	=EG	<> 01220132013 1143000	=SEQ

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No	Name	Description	Rule	Attribute	Combination			
				=438400	=P	=EG	< 01220142014 1143000	=SEQ
65	Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.	Fail	USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS		
				=411900	=X	=E		
65E	Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.	Pass	USSGL ACCOUNT NUMBER	PRIOR YEAR ADJUSTMENT CODE	TAS STATUS	Fund Family	
				411900	X	E	0160327	
66	Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T"	The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'.	Fail	BORROWING SOURCE	BORROWING AUTHORITY FROM TREASURY			
				=T	=N			
66E	Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T"	The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'.	Pass	BORROWING SOURCE	CONCATENATE D TAS	BORROWING AUTHORITY FROM TREASURY		
				T	012 X5531000	N		
67	Limited use of 414600 with Authority Type Code "B"	The use of USSGL 414600 with Authority Type Code "B" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE			
				=414600	=B			
67E	Limited use of 414600 with Authority Type Code "B"	The use of USSGL 414600 with Authority Type Code "B" is limited to specific TAS.	Pass	CONCATENATE D TAS				
				016 X8144000				
				089 X4404000				
				089 X4455000				
				089 X4576000				
				089 X4579000				
68	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Fail	USSGL ACCOUNT NUMBER	AUTHORITY TYPE	BEA CATEGORY INDICATOR	FUND TYPE	FINANCING ACCOUNT CODE
				=404700	=B	=M	=EP	=D
				=404700	=B	=M	=ER	=D
68E	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Pass	CONCATENATE D TAS				
				089 X4455000				
				089 X4576000				
				089 X4579000				
69	Limited use of 411900 with Fund Types "ET" and "ES"	The use of USSGL 411900 with GTAS Fund Type Code "ET" or "ES" is limited to specific Treasury Account Symbols.	Fail	USSGL ACCOUNT NUMBER	FUND TYPE			
				=411900	=ET			
				=411900	=ES			

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No	Name	Description	Rule	Attribute	Combination				
69E	Limited use of 411900 with Fund Types "ET" and "ES"	The use of USSGL 411900 with GTAS Fund Type Code "ET" or "ES" is limited to specific Treasury Account Symbols.		CONCATENATE					
			Pass	014 X5241000					
			Pass	014 X5485000					
			Pass	015 X8526000					
			Pass	015 X8585000					
			Pass	015 X8594000					
			Pass	015 X8595000					
			Pass	015 X8596000					
			Pass	015 X8600000					
			Pass	015 X8602000					
			Pass	015 X8604000					
			Pass	015 X8608000					