

## SUPPLEMENT

## Section VII

**U.S. Government Standard General Ledger  
Validations and Edits**

One of the goals FMS has envisioned for GTAS is to improve the consistency in agency trial balance reporting. This will be accomplished through validations and edits.

The validations ensure that the attributes reported in agencies' GTAS trial balance submissions are valid for the USSGL account. The validations encompass both USSGL level attributes per the USSGL Attribute Table and Treasury Account Symbol (TAS) level attributes found in the Super Master Account (SMAF). Simple validations are those involving one attribute while special validations involve more than one attribute. All validations are fatal.

The edits compare the agency trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting and Reporting System (CARS) the Bureau of Public Debt and the Federal Financing Bank. The edits may be either fatal or proposed. FMS will use the proposed edits only for analytical purposes. FMS disclaims any role or responsibility with the agency auditor relationship concerning the GTAS fatal and proposed analytical edits.

The following are the validation and edit reports included in this section:

- GTAS Validation Summary Report
- GTAS Validation Detail Report
- GTAS Edits Summary Report
- GTAS Edits Detail Report
- GTAS Closing Edits Report

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**U.S. Government Standard General Ledger  
Data Validations - Summary**

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
1	SIMPLE	USSGL ACCOUNT NUMBER	Bulk File	A six-digit number used to identify a specific USSGL account.	The USSGL account is invalid. Check the USSGL TFM Supplement for a valid list of USSGL accounts.	Pass	N
2	SIMPLE	DOLLAR AMOUNT	Bulk File	The dollar amount field can be up to 21 numerical characters with no decimals. Last two places are assumed decimal.	The dollar amount field is invalid. The dollar amount can be up to 21 numerical characters with no decimal points. Last two places are assumed decimal.	Format	N
3	SIMPLE	VALID TAS	Bulk File Special	The Treasury Account Symbol provided on the bulk file must be valid.	The Treasury Account Symbol provided on the bulk file is invalid. Refer to the FAST Book II.	Pass	N
4	SIMPLE	Trading Partner Agency Identifier and Main Account	Bulk File Special	The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS.	The Trading Partner Agency Identifier and Trading Partner Main Account is not a valid TAS. Refer to the FAST Book II.	Pass	N
5	SIMPLE	Program Report Category Code	Bulk File Special	The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS.	The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS. Add the missing Program Report Category numbers to the Apportionment Category B/Program Report Category Module.	Pass	N
6	SIMPLE	Apportionment Category B Program Code	Bulk File Special	The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS.	The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS. Add the missing Apportionment Cat. B Program Code to the Apportionment Cat. B/Program Report Category Module. The values must be between 6011-6159.	Pass	N
7	SIMPLE	Debit Credit Indicator	SGL Simple	Each USSGL account must have a Debit or Credit Indicator.	The Debit or Credit Indicator is required. Refer to the GTAS attribute table.	Pass	N
8	SIMPLE	Begin End Indicator	SGL Simple	Begin End Indicator is required for the applicable USSGL accounts.	Begin End Indicator is required. Refer to the GTAS attribute table.	Pass	N
9	SIMPLE	Federal Non-Federal Code	SGL Simple	Federal Non-Federal Code is required for the applicable USSGL accounts.	Invalid use of the Federal Non-Federal Code. Refer to the GTAS attribute table.	Pass	N

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
10	SIMPLE	Exchange Nonexchange Code	SGL Simple	Exchange Nonexchange Code is required for the applicable USSGL accounts.	Invalid use of Exchange Nonexchange Code. Refer to the GTAS attribute table.	Pass	N
11	SIMPLE	Custodial Noncustodial Indicator	SGL Simple	Custodial Noncustodial Indicator is required for the applicable USSGL accounts.	Invalid use of the Custodial Noncustodial Indicator. Refer to the GTAS attribute table.	Pass	N
12	SIMPLE	Authority Type Code	SGL Simple	Authority Type Code is required for applicable USSGL accounts.	Invalid use of the Authority Type Code. Refer to the GTAS attribute table.	Pass	Y
13	SIMPLE	Apportionment Category Code	SGL Simple	Apportionment Category Code is required for applicable USSGL accounts.	Invalid use of the Apportionment Category Code. Refer to the GTAS attribute table.	Pass	N
14	SIMPLE	Year of Budget Authority Indicator	SGL Simple	Year of Budget Authority Indicator is required for the applicable USSGL accounts.	Invalid use of the Year of Budget Authority Indicator. Refer to the GTAS attribute table.	Pass	Y
15	SIMPLE	Availability Time Indicator	SGL Simple	Availability Time Indicator is required for the applicable USSGL accounts.	Invalid use of the Availability Time Indicator. Refer to the GTAS attribute table.	Pass	Y
16	SIMPLE	BEA Category Indicator	SGL Simple	BEA Category Indicator is required for the applicable USSGL accounts.	Invalid use of the BEA Category Indicator. Refer to the GTAS attribute table.	Pass	N
17	SIMPLE	Prior Year Adjustment Code	SGL Simple	Prior Year Adjustment Code is required for the applicable USSGL accounts.	Invalid use of the Prior Year Adjustment Code. Refer to the GTAS attribute table.	Pass	Y
18	SIMPLE	Reimbursable Flag Indicator	SGL Simple	Reimbursable Flag Indicator is required for applicable USSGL accounts.	Invalid use of the Reimbursable Flag Indicator. Refer to the GTAS attribute table.	Pass	N
19	SIMPLE	Budgetary Impact Indicator	SGL Simple	Budgetary Impact Indicator is required for applicable USSGL accounts.	Invalid use of the Budgetary Impact Indicator. Refer to the GTAS attribute table.	Pass	N
20	SIMPLE	Program Indicator	SGL Simple	Program Indicator is required for applicable USSGL accounts.	Invalid use of the Program Indicator. Refer to the GTAS attribute table.	Pass	N
21	SIMPLE	GTAS Fund Type	SGL Simple	Specific USSGL accounts are valid for each GTAS Fund Type.	Invalid USSGL Account/GTAS Fund Type combination. Refer to the GTAS attribute table.	Pass	Y
22	SIMPLE	TAS Status	SGL Simple	The USSGL accounts must be valid for the TAS Status.	Invalid USSGL Account/TAS Status combination. Refer to the GTAS attribute table.	Pass	Y

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
23	SIMPLE	Borrowing Source Code	SGL Simple	Borrowing Source Code is required for applicable USSGL accounts.	Invalid use of the Borrowing Source Code. Refer to the GTAS attribute table.	Pass	Y
24	SIMPLE	Reporting Type Code	SGL Simple	The USSGL Accounts must be valid for the Reporting Type Code.	Invalid USSGL Account/Reporting Type Code Code combination. Refer to the GTAS attribute table.	Pass	N
25	SPECIAL	439100 and Appropriation Flag Validation	Compound	USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).	USSGL 439100 can not be reported for this TAS because the Appropriation Flag on the SMAF is not I (Indefinite) or M (Mixed).	Fail	N
26	SPECIAL	Anticipated USSGL Account Balance in Period 12	Compound	If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.	The amount in an anticipated USSGL account must be zero for period 12.	Fail	N
27	SPECIAL	Credit Cohort Year and Financing Account Code Validation	Compound	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.	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.	Pass	Y
28	SPECIAL	PYA and Beginning Balance Validation	Compound	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).	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	N
29	SPECIAL	Program Report Category Code and Apportionment Category Code Validation	Compound	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.	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	Y
30	SPECIAL	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	Compound	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159 per the SF-132.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
31	SPECIAL	BEA Category Validation	Compound	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).	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	N
32	SPECIAL	Is First Year and Year of Budget Authority Indicator Validation	Compound	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.	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	Y
33	SPECIAL	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	Compound	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.	If Fed Non-Fed Code is F (Federal), then Trading Partner Agency Identifier is required. If Fed Non-Fed Code is G (General Fund), then Trading Partner Agency Identifier must be 099. Refer to the Agency Identifiers Report in the Run Reports Module.	Fail	Y
34	SPECIAL	Federal Non-Federal Code and Trading Partner Main Account Validation	Compound	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 2014.	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 2014.	Fail	Y
35	SPECIAL	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	Compound	If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.	If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.	Fail	N
36	SPECIAL	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	Compound TAS	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	TAS is not authorized to use USSGL 192100	Fail	N

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
37	SPECIAL	109000 Balance Validation	Compound	The Dollar Amount for USSGL account 109000 must be \$0 in period 12.	The Dollar Amount for USSGL account 109000 must be \$0 in period 12.	Fail	N
38	SPECIAL	USSGL 435000 and TAS Status Transitioning Flag	Compound	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	Fail	N
39	SPECIAL	PYA and Is First Year	Compound	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).	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	N
40	SPECIAL	TAS Status Transitioning Flag and 101000	Compound	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0.	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0.	Fail	N
41	SPECIAL	Prior Year Upward and Downward Adjustments and Is First Year	Compound	Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.	Prior year upward and downward adjustment USSGL account(s) can not be reported if the Is First Year is Y (Yes) on the SMAF.	Fail	N
42	SPECIAL	USSGL 490800 TAS limitation	Compound TAS	USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518.	USSGL 490800 is restricted to three TAS: 88X0300, 20X0550 and 10X4518.	Fail	N
43	SPECIAL	USSGL 412200 is limited to TAS 20X0550	Compound TAS	USSGL 412200 is limited to TAS 20X0550	USSGL 412200 is limited to TAS 20X0550	Fail	N
44	SPECIAL	USSGLs limited to X Authority Duration Code	Compound	USSGLs 413600, 415800, 438400, 439400, 439800, 427300 are limited to TAS with Authority Duration Code X (No Year TAS).	USSGLs 413600, 415800, 438400, 439400, 439800, 427300 are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	N
45	SPECIAL	TAS Restrictions for USSGL 432000	Compound TAS	USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	Fail	N
46	SPECIAL	TAS Restrictions for Non-Federal Exceptions	Compound TAS	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Fail	N

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
47	SPECIAL	Borrowing Authority from Treasury and Borrowing Source Validation	Compound	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).	If the Borrowing Authority from Treasury Indicator on the SMAF is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).	Fail	Y
48	SPECIAL	Borrowing Authority from the Public and Borrowing Source Validation	Compound	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).	If the Borrowing Authority from the Public Indicator on the SMAF is other than N (No Borrowing Authority from the Public), then the USSGL Borrowing Source must be P (public).	Fail	Y
49	SPECIAL	USSGL Accounts and Borrowing Authority Indicator	Compound	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	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	N
50	SPECIAL	USSGL Accounts and Contract Authority Indicator	Compound	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	Fail	N
51	SPECIAL	Backdated Transaction and Prior Year Adjustment	Compound	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 Y (yes) if a backdated transaction has been processed.	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 Y (yes) if a backdated transaction has been processed.	Fail	N
52	SPECIAL	Is First Year and Beginning Balance Validation	Compound	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	Fail	N

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
53	SPECIAL	USSGLs limited to TAS 20X4444	Compound TAS	USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 20X4444.	The use of USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 are restricted to TAS 20X4444:	Fail	N

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Data Validations - Detail

No	Name	Description	Rule	Attribute	Combination			
12E	Authority Type Code	Authority Type Code is required for applicable USSGL accounts.		USSGL ACCOUNT NUMBER	AUTHORITY TYPE	CONCATENATED 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		

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No	Name	Description	Rule	Attribute	Combination			
			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	411900	X	E		
			Fail	412100	X	E		
			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	438400	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		

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No	Name	Description	Rule	Attribute	Combination			
			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	411900	ES	014 X5241000		
			Pass	411900	ES	014 X5205000		
			Pass	411900	ES	014 X5485000		
			Pass	411900	ES	02020092010 5485000		
			Pass	411900	ES	095 X5415000		
			Pass	411900	ET	015 X8526000		
			Pass	411900	ET	015 X8585000		
			Pass	411900	ET	015 X8594000		
			Pass	411900	ET	015 X8595000		
			Pass	411900	ET	015 X8596000		
			Pass	411900	ET	015 X8600000		
			Pass	411900	ET	015 X8602000		
			Pass	411900	ET	015 X8604000		
			Pass	411900	ET	015 X8608000		
			Pass	411900	ET	030 X8530000		
			Pass	411900	ET	031 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	415700	EG	09120092010 0205000		
			Pass	417100	EG	096 X3122000		
			Pass	417200	EP	089 X4045000		
			Pass	417300	EG	096 X3122000		
			Pass	417300	EP	089 X4045000		
			Pass	439700	EG	09120092010 0205000		
			Pass	439700	EG	09120102011 0205000		
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	439200	B	(BLANK)		
			Fail	439200	C	F		

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No	Name	Description	Rule	Attribute	Combination			
			Fail	439200	C	T		
			Fail	439200	C	P		
			Fail	439200	C	(BLANK)		
			Fail	439200	D	F		
			Fail	439200	D	T		
			Fail	439200	D	P		
			Fail	439200	D	(BLANK)		
			Fail	439200	E	F		
			Fail	439200	E	T		
			Fail	439200	E	P		
			Fail	439200	E	(BLANK)		
			Fail	439200	F	F		
			Fail	439200	F	T		
			Fail	439200	F	P		
			Fail	439200	F	(BLANK)		
			Fail	439200	P	F		
			Fail	439200	P	T		
			Fail	439200	P	P		
			Fail	439200	P	(BLANK)		
			Fail	439200	R	F		
			Fail	439200	R	T		
			Fail	439200	R	P		
			Fail	439200	R	(BLANK)		
			Fail	439200	S	F		
			Fail	439200	S	T		
			Fail	439200	S	P		
			Fail	439200	S	(BLANK)		
			Pass	439200	B	F		
			Pass	439200	B	T		
			Pass	439200	B	P		
			Fail	439300	B	(BLANK)		
			Fail	439300	C	F		
			Fail	439300	C	T		
			Fail	439300	C	P		
			Fail	439300	C	(BLANK)		
			Fail	439300	D	F		
			Fail	439300	D	T		
			Fail	439300	D	P		
			Fail	439300	D	(BLANK)		

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No	Name	Description	Rule	Attribute	Combination			
			Fail	439300	E	F		
			Fail	439300	E	T		
			Fail	439300	E	P		
			Fail	439300	E	(BLANK)		
			Fail	439300	F	F		
			Fail	439300	F	T		
			Fail	439300	F	P		
			Fail	439300	F	(BLANK)		
			Fail	439300	P	F		
			Fail	439300	P	T		
			Fail	439300	P	P		
			Fail	439300	P	(BLANK)		
			Fail	439300	R	F		
			Fail	439300	R	T		
			Fail	439300	R	P		
			Fail	439300	R	(BLANK)		
			Fail	439300	S	F		
			Fail	439300	S	T		
			Fail	439300	S	P		
			Fail	439300	S	(BLANK)		
			Pass	439300	B	F		
			Pass	439300	B	T		
			Pass	439300	B	P		
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 =439100	APPROPRIATION FLAG =(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 =12	DOLLAR AMOUNT <>0	SGL ANTICIPATED =Y		
27	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.	Pass	CREDIT COHORT YEAR =(BLANK)	BUDGETARY PROPRIETARY =A	FINANCING ACCOUNT CODE =D		
				=(BLANK)	=A	=N		
				=(BLANK)	=A	=G		
				=(BLANK)	=B	=N		

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No	Name	Description	Rule	Attribute	Combination			
			=(BLANK)	=P	=D			
			=(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			

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No	Name	Description	Rule	Attribute	Combination			
				=2010	=B	=D		
				=2010	=B	=G		
				=2011	=B	=D		
				=2011	=B	=G		
				=2012	=B	=D		
				=2012	=B	=G		
				=2013	=B	=D		
				=2013	=B	=G		
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	CONCATENATE D TAS	FINANCING ACCOUNT CODE		
			Pass	(BLANK)	086 X4240000	D		
			Pass	(BLANK)	086 X4240000	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.		USSGL ACCOUNT NUMBER	APPORTIONMENT CATEGORY CODE	PROGRAM REPORT CATEGORY NUMBER		
			Fail	406000	A	##		
			Fail	406000	B	##		
			Pass	406000	A	(BLANK)		
			Pass	406000	B	(BLANK)		
			Fail	407000	A	##		
			Fail	407000	B	##		

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No	Name	Description	Rule	Attribute	Combination			
			Pass	407000	A	(BLANK)		
			Pass	407000	B	(BLANK)		
			Fail	421000	A	##		
			Fail	421000	B	##		
			Pass	421000	A	(BLANK)		
			Pass	421000	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	APPORTIONME NT CATEGORY CODE	APPORTIONME NT 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.	Fail	USSGL ACCOUNT NUMBER	APPORTIONME NT CATEGORY CODE	APPORTIONME NT 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	431000	B	####		
			Pass	431000	B	(BLANK)		
			Fail	463000	B	####		
			Pass	463000	B	(BLANK)		

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No	Name	Description	Rule	Attribute	Combination			
			Fail	465000	B	####		
			Pass	465000	B	(BLANK)		
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			
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	YEAR OF BUDGET AUTHORITY CODE	AUTHORITY DURATION CODE	IS FIRST YEAR		
				=BAL	=A	=Y		
				=BAL	=M	=Y		
				=BAL	=X	=Y		
				=NEW	=A	=N		
				=NEW	=M	=N		
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	YEAR OF BUDGET AUTHORITY CODE	IS FIRST YEAR	Fund Family		
				NEW	N	5798299		
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)	=###			

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No	Name	Description	Rule	Attribute	Combination			
			=E	=###				
			=F	=(BLANK)				
			=F	=099				
			=G	<>099				
			=N	=###				
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	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 2014.		BEGINNING PERIOD OF AVAILABILITY	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE		
			Fail	=2014	=F	=0000		
				=2014	=F	=(BLANK)		
				=2014	=N	=####		
				=2014	=E	=####		
				=2014	=(BLANK)	=####		
				=2014	=G	<>0000		
				=2015	=F	=0000		
				=2015	=F	=(BLANK)		
				=2015	=N	=####		
				=2015	=E	=####		

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No	Name	Description	Rule	Attribute	Combination			
			=2015	=(BLANK)	=####			
			=2015	=G	<>0000			
			=2016	=F	=0000			
			=2016	=F	=(BLANK)			
			=2016	=N	=####			
			=2016	=E	=####			
			=2016	=(BLANK)	=####			
			=2016	=G	<>0000			
			=2017	=F	=0000			
			=2017	=F	=(BLANK)			
			=2017	=N	=####			
			=2017	=E	=####			
			=2017	=(BLANK)	=####			
			=2017	=G	<>0000			
			=2018	=F	=0000			
			=2018	=F	=(BLANK)			
			=2018	=N	=####			
			=2018	=E	=####			
			=2018	=(BLANK)	=####			
			=2018	=G	<>0000			
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 2014.		USSGL ACCOUNT NUMBER	FEDERAL NONFEDERAL INDICATOR	TRADING PARTNER MAIN ACCOUNT CODE		
			Fail	421200	F	####		
			Pass	421200	F	(BLANK)		
			Fail	422100	F	####		
			Pass	422100	F	(BLANK)		
			Fail	422200	F	####		
			Pass	422200	F	(BLANK)		
			Fail	423100	F	####		
			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)		

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No	Name	Description	Rule	Attribute	Combination			
			Fail	497200	F	####		
			Pass	497200	F	(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	=0000			
				=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			
				=192100	<>0200903			
				=192100	<>0200904			
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			

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No	Name	Description	Rule	Attribute	Combination			
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	USSGLs 413600, 415800, 438400, 439400, 439800, 427300 are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	USSGL ACCOUNT NUMBER	AUTHORITY DURATION CODE			
				=412200	=C			
				=412200	=M			
				=412200	=A			
				=412200	=R			
				=413600	=C			
				=413600	=M			
				=413600	=A			
				=413600	=R			
				=415700	=C			
				=415700	=M			
				=415700	=A			
				=415700	=R			
				=415800	=C			
				=415800	=M			
				=415800	=A			
				=415800	=R			
				=427300	=C			
				=427300	=M			
				=427300	=A			
=427300	=R							
=438400	=C							
=438400	=M							
=438400	=A							
=438400	=R							

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No	Name	Description	Rule	Attribute	Combination			
				=439400	=C			
				=439400	=M			
				=439400	=A			
				=439400	=R			
				=439700	=C			
				=439700	=M			
				=439700	=A			
				=439700	=R			
				=439800	=C			
				=439800	=M			
				=439800	=A			
				=439800	=R			
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			
				=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			

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No	Name	Description	Rule	Attribute	Combination			
			=E	<>0128028				
			=E	<>0130300				
			=E	<>0131006				
			=E	<>0131440				
			=E	<>0131450				
			=E	<>0134295				
			=E	<>0140680				
			=E	<>0140803				
			=E	<>0140804				
			=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	<>0608118				
			=E	<>0694089				
			=E	<>0700500				
			=E	<>0700509				
			=E	<>0700530				
			=E	<>0700542				
			=E	<>0705687				
			=E	<>0700610				

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No	Name	Description	Rule	Attribute	Combination			
			=E	<>0705694				
			=E	<>0800109				
			=E	<>0800110				
			=E	<>0800111				
			=E	<>0800114				
			=E	<>0800115				
			=E	<>0800122				
			=E	<>0804546				
			=E	<>0884578				
			=E	<>0930100				
			=E	<>3391400				
			=E	<>3491712				
			=E	<>4554110				
			=E	<>5124331				
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				
			=T	=N				
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).	Pass	P	I	M		
			Pass	P	I	I		
			Pass	P	I	D		
			Pass	P	D	M		
			Pass	P	D	I		
			Pass	P	D	D		
			Pass	P	M	M		
			Pass	P	M	I		
			Pass	P	M	D		

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No	Name	Description	Rule	Attribute	Combination			
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		
			Pass	T	D	I		
			Pass	T	D	D		
			Pass	T	M	M		
			Pass	T	M	I		
Pass	T	M	D					
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			

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No	Name	Description	Rule	Attribute	Combination			
				=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 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 TAS 20X4444	USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 20X4444.	Fail	AGENCY IDENTIFIER	AVAILABILITY TYPE CODE	MAIN ACCOUNT CODE	USSGL ACCOUNT NUMBER	
				<>020	<>X	<>4444	=120500	
				<>020	<>X	<>4444	=120900	
				<>020	<>X	<>4444	=134400	
				<>020	<>X	<>4444	=138400	

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No	Name	Description	Rule	Attribute	Combination			
			<>020	<>X	<>4444	=167000		
			<>020	<>X	<>4444	=167100		
			<>020	<>X	<>4444	=167200		
			<>020	<>X	<>4444	=167900		
			<>020	<>X	<>4444	=219200		
			<>020	<>X	<>4444	=219300		
			<>020	<>X	<>4444	=633800		
			<>020	<>X	<>4444	=718100		
			<>020	<>X	<>4444	=719100		
			<>020	<>X	<>4444	=728100		
			<>020	<>X	<>4444	=729100		

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
1	Fund Balance With Treasury	USSGL account 101000 must equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS).	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / SMAF	All	FBWT	SMAF Fund Balance With Treasury
2	Total Budgetary Resources equals the Status of Budgetary Resources	Total budgetary resources must equal the total status of budgetary resources on the SF-133.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / Statement Line	Account Type = EXPND	Budgetary Resources	Statuses of Budgetary Resources
3	Beginning Budgetary Account Balance	The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Beginning Budgetary Account Balance	Sum of Zero
4	Fund Resources equals Fund Equities	The sum of FMS 2108 Columns 2, 3, 4, 5, 7 and 8 must equal the sum of FMS 2108 Columns 9, 10 and 11.	Fatal Period # 12	Statement Line / Statement Line	Account Type = EXPND	Fund Resources	Fund Equities
5	Funds Held Outside of Treasury Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Funds Held Outside of Treasury	FHOT Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
6	Holding of Special Drawing Rights Business Line Balance	Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting and Reporting System (CARS)	Fatal Period # 12	USSGL / SMAF	All	Special Drawing Rights Holding	HOLDSDR Business Line
7	Reserve Position Business Line Balance	Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Reserve Position	RESPOS Business Line
8	Unrealized Discount Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Unrealized Discount	UNRLDISC Business Line
9	Investment of Agency Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Investments In Agency Securities	INVAGNCYSEC Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
10	Investments in Non-Federal Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Investments In Non-Federal Securities	INVNONFEDSEC Business Line
11	Change in Non-Federal Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Change In Non-Federal Securities	CGHNONFEDSEC Business Line
12	Investment in US Treasury Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Investments In US Treasury Securities	INVUSTREASSEC Business Line

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
13	Unamortized Discount and Premium Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting and Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Unamortized Discount;Premium	ANAMTDISCPREM Business Line
14	SF133 Proof	In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / Statement Line	All	SF133 Lines	SF133 OUTLAYS Lines
15	Reimbursements Earned and Refunds Zero Balance Check	A canceling TAS must have a zero balance for reimbursements earned and refunds (column 7 of the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Reimbursements Earned and Refunds	Sum of Zero
16	Unfilled Customer Orders Zero Balance Check	A canceling TAS must have a zero balance for unfilled customer orders (column 8 of the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unfilled Customer Orders	Sum of Zero
17	Undelivered Orders and Contracts Zero Balance Check	A canceling TAS must have a zero balance for undelivered orders and contracts (column 9 from the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Undelivered Orders and Contracts	Sum of Zero
18	Accounts Payable and Other Liabilities Zero Balance Check	A canceling TAS must have a zero balance for accounts payable and other liabilities (column 10 from the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Accounts Payable	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
19	Unobligated Balance Zero Balance Check	A canceling TAS must have a zero balance for Unobligated Balances (column 11 from the 2108).	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unobligated Balance	Sum of Zero
20	Outlay Reconciliation	The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / SMAF	Account Type = EXPND	SF133 Lines	SMAF Net Outlays
21	Closing Edit GTAS Year 1	The amount for the current period beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Closing Edit	Is New TAS = N	GTAS Calculated Beginning Balance	Current Period Beginning Balance
22	Beginning Proprietary Account Balance	The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Beginning Proprietary Balance	Sum of Zero
23	Ending Proprietary Account Balance	The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Ending Proprietary Balance	Sum of Zero
24	Ending Budgetary Account Balance	The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	All	Ending Budgetary Balance	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
25	Ending Memo Account Balance	The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	Fund Type = EG	Ending Memo Balance	Sum of Zero
26	Pre-closing Bal = Beg Bal for 420100	Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
27	Pre-closing Bal = Beg Bal for 413900	Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
28	Pre-closing Bal = Beg Bal for 414900	Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
29	Pre-closing Bal = Beg Bal for 310000	Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Proposed Analytical	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
30	Pre-closing Bal = Beg Bal for 331000	Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Proposed Analytical	USSGL / USSGL	All	Pre-closing Balance	Beginning Balance
31	Imputed Financing Source/Cost Edit	The sum of USSGL accounts 578000 and 673000 must equal zero.	Proposed Analytical	USSGL / Zero	All	Imputed Financing Source/Cost	Sum of Zero
32	Appropriations Used and Expended Appropriations Edit	USSGL account 310700 and USSGL account 570000 must equal the sum of zero.	Proposed Analytical	USSGL / Zero	All	Appropriations Used/Expended	Sum of Zero
33	UCAD Reciprocal Category 7 Transferred-In	The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred-In	BETC

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
34	UCAD Reciprocal Category 7 Transferred-Out	The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred-Out	BETC
35	UCAD Reciprocal Category 8 Transferred-In	The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-In	BETC
36	UCAD Reciprocal Category 8 Transferred-Out	The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-Out	BETC
37	Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"	The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Appropriation Transfers Budgetary	BETC

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
38	Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"	The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 for that TAS.	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Balance Transfers Budgetary	BETC
39	Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"	The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 415100, 415200, 439200 and 439300	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Capital Transfer Budgetary	BETC
40	UCAD Reciprocal Category 11 Capital Transfers-In	The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-In	BETC
41	UCAD Reciprocal Category 11 Capital Transfers Out	The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-Out	BETC
42	Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations	The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.	Proposed Analytical	USSGL / USSGL	Account Type = EXPND	Withdrawn Authority	Recovered Prior Year Obligations

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
43	Reclassified Net Position Lines	The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current and prior fiscal years.	Proposed Analytical	Statement Line / Statement Line	All	Reclassified Balance Sheet	Reclassified Statement of Changes in Net Position
44	Reclassified Net Cost Lines	The Net Cost of Operations line on the Statement of Changes in Net Position must equal the Net Cost line on the Statement of Net Cost.	Proposed Analytical	Statement Line / Statement Line	All	Reclassified Statement of Changes in Net Position	Reclassified Statement of Net Cost
45	Closing Edit GTAS Year 2	The amount for the current quarter beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Proposed Analytical	Closing Edit	Is New TAS = N	Calculated GTAS Beginning Balance	Current Quarter Beginning Balance
46	Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System	The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Backdated	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
47	Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System	The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Not Backdated	Sum of Zero
48	Budgetary USSGL Accounts and Reappropriations	The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Budgetary Reappropriations Transferred-Out	BETC
49	Normal Warrants Edit (4000 series)	The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 411100+411200+411500+411700+411800+411900.	Proposed Analytical	USSGL / SMAF	All	Normal Warrants	BETC

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
50	Normal Warrants Edit	The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 310600 and 310100.	Proposed Analytical	USSGL / SMAF	All	Normal Warrants	BETC
51	USSGLs 415700 and 439700	The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.	Proposed Analytical	USSGL / USSGL	All	USSGL 415700	USSGL 439700
52	USSGLs 415800 and 439800	The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.	Proposed Analytical	USSGL / USSGL	All	USSGL 415800	USSGL 439800
53	Spending Authority, Collected, Discretionary	Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	Spending Authority from Offsetting Collections, Discretionary	Sum of Zero
54	Spending Authority, Collected, Mandatory	Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	Spending Authority from Offsetting Collections, Mandatory	Sum of Zero
55	Total Reimbursable and Direct Obligations	Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Statement Line	Account Type = EXPND	Total Reimbursable and Direct Obligations	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
56	BPD Investments-Interest Payable	The amount of Interest Payable that are submitted by BPD must equal the sum of each Agency's reciprocal Interest Receivable USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest	BPD Interest Payable
57	BPD Investments-Liabilities (Securities Issued, Discount, Premium, and Amortization)	The sum of liabilities that are submitted by BPD must equal the sum of each agency's reciprocal asset USSGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Assets	BPD Liabilities
58	BPD Investments-Interest Expense	The amount of interest expense that are submitted by BPD must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Revenue	BPD Interest Expense
59	BPD Borrowings-Receivable	The amount of Receivable that are submitted by BPD must equal the amount of each Agency's Interest Payable	Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	BPD Receivables
60	BPD Borrowings-Asset	The amount of Assets that are submitted by BPD must equal the amount of each Agency's reciprocal Liability USSGL	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	BPD Assets

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
61	BPD Borrowings-Revenue	The amount of Revenue that is submitted by BPD must equal the amount of each Agency's reciprocal Interest Expense USSGL	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	BPD Revenue
62	FFB Borrowings-Receiveables	The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable	Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	FFB Receiveables
63	FFB Borrowings-Asset	The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	FFB Assets
64	FFB Borrowings-Revenue	The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	FFB Revenue

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**Number:** 1  
**Name:** Fund Balance With Treasury  
**Description:** USSGL account 101000 must equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed  
Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		SMAF
101000	E		FBWT

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**Number:** 2  
**Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed  
Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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LN					
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1000 - Unobligated balance brought forward, October 1	+	SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1010 - Unobligated balance transferred to other accounts (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1011 - Unobligated balance transferred from other accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+
SF 133: Report on Budget Execution and Budgetary Resources	1012 - Unobligated balance transfers between expired and unexpired accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1013 - Unobligated balance of contract authority transferred to or from other accounts (net (+ or -))	+	SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1020 - Adjustment of unobligated balance brought forward, October 1 (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+

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SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	+	SF 133: Report on Budget Execution and Budgetary Resources	2201 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1022 - Capital transfer of unobligated balances to general fund (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2202 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1023 - Unobligated balances applied to repay debt (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2203 - Anticipated	+
SF 133: Report on Budget Execution and Budgetary Resources	1024 - Unobligated balance of borrowing authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2301 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1025 - Unobligated balance of contract authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2302 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	+	SF 133: Report on Budget Execution and Budgetary Resources	2303 - Anticipated	+
SF 133: Report on Budget Execution and Budgetary Resources	1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2401 - Deferred	+
SF 133: Report on Budget Execution and Budgetary Resources	1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2402 - Withheld pending rescission	+
SF 133: Report on Budget Execution and Budgetary Resources	1029 - Other balances withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2403 - Other	+

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SF 133: Report on Budget Execution and Budgetary Resources	1031 - Refunds and recoveries temporarily precluded from obligation (special and trust funds)(-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1040 - Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1041 - Anticipated recoveries of prior-year unpaid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	1042 - Anticipated capital transfers and redemption of debt (unobligated balances) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1100 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1101 - Appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation available from subsequent year	+			
SF 133: Report on Budget Execution and Budgetary Resources	1104 - Appropriation available in prior year (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1105 - Reappropriation	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1120 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1121 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1130 - Appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1131 - Unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1132 - Appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1133 - Unobligated balance of appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1134 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1135 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations applied to deficiency by law (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1150 - Anticipated appropriation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1152 - Anticipated redemptions of debt (appropriations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations permanently reduced (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1204 - Reappropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1220 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1221 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1235 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1236 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1237 - Appropriations applied to deficiency by law (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1238 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1239 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1250 - Anticipated appropriation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1251 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1252 - Anticipated redemptions of debt (appropriations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1270 - Advance appropriation	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1271 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1272 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1330 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority applied to repay debt (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1430 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1530 - Anticipated nonexpenditure transfers of contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1531 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1631 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected customer payments from Federal sources (+or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1722 - Spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1723 - Spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1728 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1740 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1741 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1742 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected customer payments from Federal sources (+or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1823 - Spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1840 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1841 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net)(+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1842 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1901 - Adjustment for budgetary resources applied to liquidate deficiencies (-)	+			

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**Number:** 3  
**Name:** Beginning Budgetary Account Balance  
**Description:** The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
412200	B			\$0
412600	B			
412700	B			
413600	B			
413700	B			
413900	B			
414900	B			
415300	B			
416600	B			
417100	B			
417200	B			
420100	B			
422100	B			
422200	B			
422500	B			
425100	B			
428300	B			
428500	B			
428600	B			

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428700	B			
429500	B			
438400	B			
439400	B			
439700	B			
439800	B			
445000	B			
462000	B			
465000	B			
480100	B			
480200	B			
490100	B			
490800	B			

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**Number:** 4  
**Name:** Fund Resources equals Fund Equities  
**Description:** The sum of FMS 2108 Columns 2, 3, 4, 5, 7 and 8 must equal the sum of FMS 2108 Columns 9, 10 and 11.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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LN					
Statement	Line Number	Operand	Statement	Line Number	Operand
FMS 2108: Yearend Closing Statement	2 - Preclosing Unexpended Balance	+	FMS 2108: Yearend Closing Statement	9 - Undelivered Orders and Contracts	+
FMS 2108: Yearend Closing Statement	3 - Borrowing and Contract Authority: New Authority and Rescissions	+	FMS 2108: Yearend Closing Statement	10 - Accounts Payable and Other Liabilities	+
FMS 2108: Yearend Closing Statement	4 - Appropriations to Liquidate Contract Authority and Borrowings	+	FMS 2108: Yearend Closing Statement	11 - Unobligated Balance	+
FMS 2108: Yearend Closing Statement	5 - Borrowing and Contract Authority Adjustments	+			
FMS 2108: Yearend Closing Statement	7 - Reimbursements Earned and Refunds	+			
FMS 2108: Yearend Closing Statement	8 - Unfilled Customer Orders	+			

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**Number:** 5  
**Name:** Funds Held Outside of Treasury Business Line Balances  
 Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting and Reporting System (CARS)  
**Description:** .  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Business Line
112000	E	N	FHOT
112500	E	N	
113000	E	N	
120500	E	N	
120900	E	N	

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**Number:** 6  
**Name:** Holding of Special Drawing Rights Business Line Balance  
 Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting and reporting System (CARS)  
**Description:** .  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
119400	E	N		HOLDSDR

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**Number:** 7  
**Name:** Reserve Position Business Line Balance  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
119300	E	N		RESPOS
119500	E	N		

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**Number:** 8  
**Name:** Unrealized Discount Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161100	E	F		UNRLDISC
161100	E	N		
162100	E	F		
162100	E	N		

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**Number:** 9  
**Name:** Investment of Agency Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Business Line
162000	E	F	INVAGNCYSEC

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**Number:** 10  
**Name:** Investments in Non-Federal Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161800	E	E		INVNONFEDSEC
162000	E	E		
167000	E	N		
167100	E	N		
167200	E	N		
167900	E	N		

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**Number:** 11  
**Name:** Change in Non-Federal Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161800	E	N		CGHNONFEDSEC
162000	E	N		
162100	E	N		
162200	E	N		
162300	E	N		

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**Number:** 12  
**Name:** Investment in US Treasury Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161000	E	F		INVUSTREASSEC
161000	E	N		
163000	E	F		

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**Number:** 13  
**Name:** Unamortized Discount and Premium Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Business Line
163100	E	F	ANAMTDISCPREM
163300	E	F	

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**Number:** 14  
**Name:** SF133 Proof  
**Description:** In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

LN

Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	-	SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected customer payments from Federal sources (+or -)	-	SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected customer payments from Federal sources (+or -)	-	SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+

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SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (from non-Federal sources) (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4110 - Outlays, gross (total)	+
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	3000 - Unpaid obligations, brought forward, October 1	+	SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (from non-Federal sources) (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	3001 - Adjustments to unpaid obligations, brought forward, October 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3030 - Unpaid obligations transferred to other accounts (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	3031 - Unpaid obligations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3050 - Unpaid obligations, end of year (gross)	-			
SF 133: Report on Budget Execution and Budgetary Resources	3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3061 - Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3080 - Uncollected payments, Fed sources transferred to other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3081 - Uncollected payments, Fed sources transferred from other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3090 - Uncollected payments, Fed sources, end of year (-)	-			

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Number: 15  
 Name: Reimbursements Earned and Refunds Zero Balance Check  
 Description: A canceling TAS must have a zero balance for reimbursements earned and refunds (column 7 of the 2108).  
 Type: USSGL / Zero  
 Operand: Equal (=)  
 Fatal Period: 12

Proposed

Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
408100	E			\$0
408200	E			
408300	E			
413700	E			
415300	E			
415400	E			
416600	E			
416800	E			
417100	E			
419900	E			
422500	E			
423200	E			
423300	E			
423400	E			
425100	E			
428300	E			
428500	E			
428600	E			
428700	E			

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**Number:** 16  
**Name:** Unfilled Customer Orders Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for unfilled customer orders (column 8 of the 2108).  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End		Zero
422100	E		\$0
423000	E		

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**Number:** 17  
**Name:** Undelivered Orders and Contracts Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for undelivered orders and contracts (column 9 from the 2108).  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End		Zero
480100	E		\$0
483100	E		
487100	E		
488100	E		

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**Number:** 18  
**Name:** Accounts Payable and Other Liabilities Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for accounts payable and other liabilities (column 10 from the 2108).  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
412400	E			\$0
412700	E			
417200	E			
432000	E			
490100	E			
493100	E			
497100	E			
498100	E			

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Number: 19  
 Name: Unobligated Balance Zero Balance Check  
 Description: A canceling TAS must have a zero balance for Unobligated Balances (column 11 from the 2108).  
 Type: USSGL / Zero  
 Operand: Equal (=)  
 Fatal Period: 12

Proposed

Analytical Period: 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
415700	E			\$0
415800	E			
438200	E			
438300	E			
439400	E			
439600	E			
439700	E			
439800	E			
439900	E			
442000	E			
443000	E			
445000	E			
451000	E			
461000	E			
462000	E			
463000	E			
465000	E			
470000	E			
472000	E			

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**Number:** 20  
**Name:** Outlay Reconciliation  
**Description:** The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).  
**Type:** Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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LS

Statement	Line Number	Operand	SMAF
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	NET_OUTLAY
SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+	
SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+	

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SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (from non-Federal sources) (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4100 - Outlays from new mandatory authority	+	
SF 133: Report on Budget Execution and Budgetary Resources	4101 - Outlays from mandatory balances	+	
SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (from non-Federal sources) (-)	+	

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**Number:** 21  
**Name:** Closing Edit GTAS Year 1  
**Description:** The amount for the current period beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  
**Type:** Closing Edits  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12  
**Proposed Analytical Period:**

CL

Please See Closing Edits Report

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**Number:** 22  
**Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
101000	B			\$0
111000	B			
112000	B			
112500	B			
113000	B			
119000	B			
119300	B			
119400	B			
119500	B			
120000	B			
120500	B			
120900	B			
131000	B			
131900	B			
132000	B			
132100	B			
132500	B			
132900	B			
133000	B			

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133500	B			
134000	B			
134100	B			
134200	B			
134300	B			
134400	B			
134500	B			
134600	B			
134700	B			
134800	B			
135000	B			
135100	B			
135900	B			
136000	B			
136100	B			
136300	B			
136500	B			
136700	B			
136800	B			
137000	B			
137100	B			
137300	B			
137500	B			
137700	B			
137800	B			
138000	B			
138100	B			
138400	B			
138500	B			
138900	B			
139900	B			
141000	B			
151100	B			

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151200	B			
151300	B			
151400	B			
151900	B			
152100	B			
152200	B			
152300	B			
152400	B			
152500	B			
152600	B			
152700	B			
152900	B			
153100	B			
153200	B			
154100	B			
154200	B			
154900	B			
155100	B			
155900	B			
156100	B			
156900	B			
157100	B			
157200	B			
159100	B			
159900	B			
161000	B			
161100	B			
161200	B			
161300	B			
161800	B			
162000	B			
162100	B			
162200	B			

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162300	B			
163000	B			
163100	B			
163300	B			
164200	B			
164300	B			
164400	B			
164500	B			
164600	B			
164700	B			
165000	B			
165100	B			
165200	B			
165300	B			
167000	B			
167100	B			
167200	B			
167900	B			
169000	B			
171100	B			
171200	B			
171900	B			
172000	B			
173000	B			
173900	B			
174000	B			
174900	B			
175000	B			
175900	B			
181000	B			
181900	B			
182000	B			
182900	B			

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183000	B			
183200	B			
183900	B			
184000	B			
184900	B			
189000	B			
189900	B			
192100	B			
192300	B			
192500	B			
199000	B			
199500	B			
211000	B			
211200	B			
212000	B			
213000	B			
214000	B			
214100	B			
215000	B			
215500	B			
216000	B			
217000	B			
218000	B			
219000	B			
219100	B			
219200	B			
219300	B			
221000	B			
221100	B			
221300	B			
221500	B			
221600	B			
221700	B			

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221800	B			
222000	B			
222500	B			
229000	B			
231000	B			
232000	B			
240000	B			
241000	B			
251000	B			
251100	B			
252000	B			
253000	B			
253100	B			
253200	B			
253300	B			
253400	B			
254000	B			
259000	B			
261000	B			
262000	B			
263000	B			
265000	B			
266000	B			
267000	B			
269000	B			
291000	B			
292000	B			
292200	B			
292300	B			
294000	B			
296000	B			
297000	B			
298000	B			

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298500	B			
299000	B			
299500	B			
310000	B			
331000	B			
340000	B			

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Number: 23  
 Name: Ending Proprietary Account Balance  
 Description: The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
 Type: USSGL / Zero  
 Operand: Equal (=)  
 Fatal Period: 01,02,03,04,05,06,07,08,09,10,11,12

Proposed  
 Analytical Period:

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
101000	E			\$0
109000	E			
111000	E			
112000	E			
112500	E			
113000	E			
119000	E			
119300	E			
119400	E			
119500	E			
120000	E			
120500	E			
120900	E			
131000	E			
131900	E			
132000	E			
132100	E			
132500	E			
132900	E			

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133000	E			
133500	E			
134000	E			
134100	E			
134200	E			
134300	E			
134400	E			
134500	E			
134600	E			
134700	E			
134800	E			
135000	E			
135100	E			
135900	E			
136000	E			
136100	E			
136300	E			
136500	E			
136700	E			
136800	E			
137000	E			
137100	E			
137300	E			
137500	E			
137700	E			
137800	E			
138000	E			
138100	E			
138400	E			
138500	E			
138900	E			
139900	E			
141000	E			

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151100	E			
151200	E			
151300	E			
151400	E			
151900	E			
152100	E			
152200	E			
152300	E			
152400	E			
152500	E			
152600	E			
152700	E			
152900	E			
153100	E			
153200	E			
154100	E			
154200	E			
154900	E			
155100	E			
155900	E			
156100	E			
156900	E			
157100	E			
157200	E			
159100	E			
159900	E			
161000	E			
161100	E			
161200	E			
161300	E			
161800	E			
162000	E			
162100	E			

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162200	E			
162300	E			
163000	E			
163100	E			
163300	E			
164200	E			
164300	E			
164400	E			
164500	E			
164600	E			
164700	E			
165000	E			
165100	E			
165200	E			
165300	E			
167000	E			
167100	E			
167200	E			
167900	E			
169000	E			
171100	E			
171200	E			
171900	E			
172000	E			
173000	E			
173900	E			
174000	E			
174900	E			
175000	E			
175900	E			
181000	E			
181900	E			
182000	E			

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182900	E			
183000	E			
183200	E			
183900	E			
184000	E			
184900	E			
189000	E			
189900	E			
192100	E			
192300	E			
192500	E			
199000	E			
199500	E			
211000	E			
211200	E			
212000	E			
213000	E			
214000	E			
214100	E			
215000	E			
215500	E			
216000	E			
217000	E			
218000	E			
219000	E			
219100	E			
219200	E			
219300	E			
221000	E			
221100	E			
221300	E			
221500	E			
221600	E			

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221700	E			
221800	E			
222000	E			
222500	E			
229000	E			
231000	E			
232000	E			
240000	E			
241000	E			
251000	E			
251100	E			
252000	E			
253000	E			
253100	E			
253200	E			
253300	E			
253400	E			
254000	E			
259000	E			
261000	E			
262000	E			
263000	E			
265000	E			
266000	E			
267000	E			
269000	E			
291000	E			
292000	E			
292200	E			
292300	E			
294000	E			
296000	E			
297000	E			

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298000	E			
298500	E			
299000	E			
299500	E			
310000	E			
310100	E			
310200	E			
310300	E			
310500	E			
310600	E			
310700	E			
310800	E			
310900	E			
331000	E			
340000	E			
341000	E			
342000	E			
510000	E			
510900	E			
520000	E			
520900	E			
531000	E			
531100	E			
531200	E			
531300	E			
531400	E			
531500	E			
531700	E			
531800	E			
531900	E			
532000	E			
532400	E			
532500	E			

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532900	E			
540000	E			
540500	E			
540600	E			
540900	E			
550000	E			
550900	E			
560000	E			
560900	E			
561000	E			
561900	E			
564000	E			
564900	E			
565000	E			
565900	E			
570000	E			
570500	E			
570800	E			
570900	E			
572000	E			
573000	E			
574000	E			
574500	E			
575000	E			
575500	E			
575600	E			
576000	E			
576500	E			
576600	E			
577500	E			
577600	E			
578000	E			
579000	E			

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579100	E			
579200	E			
579500	E			
580000	E			
580100	E			
580200	E			
580300	E			
580400	E			
580500	E			
580600	E			
582000	E			
582100	E			
582200	E			
582300	E			
582400	E			
582500	E			
582600	E			
583000	E			
583100	E			
583200	E			
583300	E			
583400	E			
583500	E			
583600	E			
589000	E			
589100	E			
589200	E			
589300	E			
589400	E			
589500	E			
589600	E			
590000	E			
590900	E			

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591900	E			
592100	E			
592200	E			
592300	E			
599000	E			
599100	E			
599300	E			
599400	E			
599700	E			
599800	E			
610000	E			
619000	E			
619900	E			
631000	E			
632000	E			
633000	E			
633800	E			
634000	E			
640000	E			
650000	E			
660000	E			
661000	E			
671000	E			
672000	E			
673000	E			
679000	E			
680000	E			
685000	E			
690000	E			
711000	E			
711100	E			
711200	E			
717100	E			

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717200	E			
718000	E			
718100	E			
719000	E			
719100	E			
721000	E			
721100	E			
721200	E			
727100	E			
727200	E			
728000	E			
728100	E			
729000	E			
729100	E			
730000	E			
740000	E			
740100	E			
740500	E			
750000	E			
760000	E			

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**Number:** 24  
**Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
403200	E			\$0
403400	E			
404200	E			
404400	E			
404700	E			
404800	E			
406000	E			
407000	E			
408100	E			
408200	E			
408300	E			
411100	E			
411200	E			
411300	E			
411400	E			
411500	E			
411600	E			
411700	E			
411800	E			

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411900	E			
412000	E			
412100	E			
412200	E			
412300	E			
412400	E			
412500	E			
412600	E			
412700	E			
412800	E			
412900	E			
413000	E			
413100	E			
413200	E			
413300	E			
413400	E			
413500	E			
413600	E			
413700	E			
413800	E			
413900	E			
414000	E			
414100	E			
414200	E			
414300	E			
414400	E			
414500	E			
414600	E			
414700	E			
414800	E			
414900	E			
415000	E			
415100	E			

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415200	E			
415300	E			
415400	E			
415700	E			
415800	E			
416000	E			
416500	E			
416600	E			
416700	E			
416800	E			
417000	E			
417100	E			
417200	E			
417300	E			
417500	E			
417600	E			
418000	E			
418300	E			
419000	E			
419100	E			
419200	E			
419300	E			
419500	E			
419600	E			
419700	E			
419900	E			
420100	E			
421000	E			
421200	E			
421500	E			
422100	E			
422200	E			
422500	E			

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423000	E			
423100	E			
423200	E			
423300	E			
423400	E			
425100	E			
425200	E			
425300	E			
425500	E			
426000	E			
426100	E			
426200	E			
426300	E			
426400	E			
426500	E			
426600	E			
426700	E			
427100	E			
427300	E			
427500	E			
427600	E			
427700	E			
428300	E			
428500	E			
428600	E			
428700	E			
429000	E			
429500	E			
431000	E			
432000	E			
435000	E			
435100	E			
435500	E			

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435600	E			
435700	E			
437000	E			
438200	E			
438300	E			
438400	E			
438700	E			
438800	E			
439000	E			
439100	E			
439200	E			
439300	E			
439400	E			
439500	E			
439600	E			
439700	E			
439800	E			
439900	E			
442000	E			
443000	E			
445000	E			
451000	E			
459000	E			
461000	E			
462000	E			
463000	E			
465000	E			
469000	E			
470000	E			
472000	E			
480100	E			
480200	E			
483100	E			

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483200	E			
487100	E			
487200	E			
488100	E			
488200	E			
490100	E			
490200	E			
490800	E			
493100	E			
497100	E			
497200	E			
498100	E			
498200	E			

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**Number:** 25  
**Name:** Ending Memo Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed  
Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
880100	E			\$0
880200	E			
880300	E			
880400	E			

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**Number:** 26  
**Name:** Pre-closing Bal = Beg Bal for 420100  
**Description:** Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
420100	B			420100	E		

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**Number:** 27  
**Name:** Pre-closing Bal = Beg Bal for 413900  
**Description:** Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
413900	B			413900	E		

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**Number:** 28  
**Name:** Pre-closing Bal = Beg Bal for 414900  
**Description:** Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
414900	B			414900	E		

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**Number:** 29  
**Name:** Pre-closing Bal = Beg Bal for 310000  
**Description:** Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
310000	B			310000	E		

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**Number:** 30  
**Name:** Pre-closing Bal = Beg Bal for 331000  
**Description:** Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
331000	B			331000	E		

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**Number:** 31  
**Name:** Imputed Financing Source/Cost Edit  
**Description:** The sum of USSGL accounts 578000 and 673000 must equal zero.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
578000	E			\$0
673000	E			

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**Number:** 32  
**Name:** Appropriations Used and Expended Appropriations Edit  
**Description:** USSGL account 310700 and USSGL account 570000 must equal the sum of zero.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End		Zero
310700	E		\$0
570000	E		

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**Number:** 33  
**Name:** UCAD Reciprocal Category 7 Transferred-In  
**Description:** The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
574000	E		APSPCEXP
			SRRCTUR

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**Number:** 34  
**Name:** UCAD Reciprocal Category 7 Transferred-Out  
**Description:** The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
574500	E			APSPCUR
				SRRCTEXP

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**Number:** 35  
**Name:** UCAD Reciprocal Category 8 Transferred-In  
**Description:** The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
310200	E		AXFERC
575500	E		BXFERC
			NETC

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**Number:** 36  
**Name:** UCAD Reciprocal Category 8 Transferred-Out  
**Description:** The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
310300	E		AXFERD
576500	E		BXFERD
			NETCAJ

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**Number:** 37  
**Name:** Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"  
**Description:** The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
412800	E			AXFERC
412900	E			AXFERD
416700	E			
417000	E			
417300	E			
417500	E			

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**Number:** 38  
**Name:** Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"  
**Description:** The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 for that TAS.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
417600	E			BXFERC
419000	E			BXFERD
419100	E			
419200	E			
419300	E			
419600	E			
419700	E			
435600	E			
483100	E			
493100	E			

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**Number:** 39  
**Name:** Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 415100, 415200, 439200 and 439300  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Auth Type Code	Fund Type	BETC
415100	E	S	EG	CXFERC
415100	E	S	EC	CXFERD
415100	E	S	EM	
415100	E	S	EP	
415100	E	S	ER	
415100	E	S	ES	
415100	E	S	ET	
415100	E	S	TR	
415200	E		EG	
415200	E		EC	
415200	E		EM	
415200	E		EP	
415200	E		ER	
415200	E		ES	
415200	E		ET	
415200	E		TR	
439200	E	D	ES	
439200	E	P	ES	

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439200	E	R	ES	
439200	E	S	ES	
439200	E	D	ET	
439200	E	P	ET	
439200	E	R	ET	
439200	E	S	ET	
439300	E	D	ES	
439300	E	P	ES	
439300	E	R	ES	
439300	E	D	ET	
439300	E	P	ET	
439300	E	R	ET	

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**Number:** 40  
**Name:** UCAD Reciprocal Category 11 Capital Transfers- In  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
575600	E		CXFERC

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**Number:** 41  
**Name:** UCAD Reciprocal Category 11 Capital Transfers Out  
**Description:** The sum of Capital Transer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
576600	E		CXFERD

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**Number:** 42  
**Name:** Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations  
**Description:** The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.  
**Type:** USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
413400	E	X		487100	E	X	
414400	E	X		497100	E	X	

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**Number:** 43  
**Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current and prior fiscal years.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Statement	Line Number	Operand
Reclassified Balance Sheet	9.1 - Net Position - Non-Earmarked Funds	+	Reclassified Statement of Changes in Net Position	1 - Beginning Net Position Balance	+
Reclassified Balance Sheet	9.2 - Net Position - Earmarked Funds	+	Reclassified Statement of Changes in Net Position	2.1 - Changes in Accounting Principles	+
			Reclassified Statement of Changes in Net Position	2.2 - Corrections of Errors	+
			Reclassified Statement of Changes in Net Position	2.3 - Corrections of Errors - Years Preceding the Prior Year	+
			Reclassified Statement of Changes in Net Position	3.1 - Changes in Accounting Principles (RC 29) /1	+

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			Reclassified Statement of Changes in Net Position	3.2 - Corrections of Errors (RC 29)	+
			Reclassified Statement of Changes in Net Position	3.3 - Corrections of Errors - Years Preceding the Prior Year (RC 29)	+
			Reclassified Statement of Changes in Net Position	5.1 - Individual Income Tax and Tax Withholdings (for use by Treasury only)	+
			Reclassified Statement of Changes in Net Position	5.2 - Corporation Income Taxes (for use by Treasury only)	+
			Reclassified Statement of Changes in Net Position	5.3 - Unemployment Taxes	+
			Reclassified Statement of Changes in Net Position	5.4 - Excise Taxes	+
			Reclassified Statement of Changes in Net Position	5.5 - Estate and Gift Taxes	+
			Reclassified Statement of Changes in Net Position	5.6 - Customs Duties	+
			Reclassified Statement of Changes in Net Position	5.7 - Other Taxes and Receipts	+

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			Reclassified Statement of Changes in Net Position	5.8 - Miscellaneous Earned Revenue/2	+
			Reclassified Statement of Changes in Net Position	6.1 - Federal Securities Interest Revenue (Nonexchange) (RC 03) /1	+
			Reclassified Statement of Changes in Net Position	6.2 - Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1	+
			Reclassified Statement of Changes in Net Position	6.3 - Benefit Program Revenue (Nonexchange) (RC 26) /1	+
			Reclassified Statement of Changes in Net Position	6.4 - Other Taxes and Receipts (RC 29) /1	+
			Reclassified Statement of Changes in Net Position	7.1 - Appropriations Received As Adjusted (Recissions and Other Adjustments) (RC 29) /1	+
			Reclassified Statement of Changes in Net Position	7.2 - Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07) /1	+
			Reclassified Statement of Changes in Net Position	7.3 - Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07) /1	+
			Reclassified Statement of Changes in Net Position	7.4 - Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1	+

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			Reclassified Statement of Changes in Net Position	7.5 - Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1	+
			Reclassified Statement of Changes in Net Position	7.6 - Expenditure Transfers-In of Financing Sources (RC 09) /1	+
			Reclassified Statement of Changes in Net Position	7.7 - Expenditure Transfers-Out of Financing Sources (RC 09) /1	+
			Reclassified Statement of Changes in Net Position	7.8 - Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)	+
			Reclassified Statement of Changes in Net Position	7.9 - Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)	+
			Reclassified Statement of Changes in Net Position	7.10 - Collections for Others Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	7.11 - Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	7.12 - Other Budgetary Financing Sources (RC 29) /1, 8	+
			Reclassified Statement of Changes in Net Position	8.1 - Transfers-In Without Reimbursement (RC 18) /1	+

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			Reclassified Statement of Changes in Net Position	8.2 - Transfers-Out Without Reimbursement (RC 18) /1	+
			Reclassified Statement of Changes in Net Position	8.3 - Imputed Financing Sources (RC 25) /1	+
			Reclassified Statement of Changes in Net Position	8.4 - Non-Entity Collections Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	8.5 - Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	8.6 - Other Non-Budgetary Financing Sources (RC 29) /1, 9	+
			Reclassified Statement of Changes in Net Position	9 - Net Cost of Operations (+/-)	+

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**Number:** 44  
**Name:** Reclassified Net Cost Lines  
**Description:** The Net Cost of Operations line on the Statement of Changes in Net Position must equal the Net Cost line on the Statement of Net Cost.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN					
Statement	Line Number	Operand	Statement	Line Number	Operand
Reclassified Statement of Changes in Net Position	9 - Net Cost of Operations (+/-)	+	Reclassified Statement of Net Cost	2 - Non-Federal Gross Cost	+
			Reclassified Statement of Net Cost	3 - Interest on Debt Held by the Public	+
			Reclassified Statement of Net Cost	4 - Gains/Losses from Changes in Actuarial Assumptions	+
			Reclassified Statement of Net Cost	6.1 - Benefit Program Costs (RC 26) /2	+
			Reclassified Statement of Net Cost	6.2 - Imputed Costs (RC 25) /2	+
			Reclassified Statement of Net Cost	6.3 - Buy/Sell Cost (RC24) /2	+
			Reclassified Statement of Net Cost	6.4 - Federal Securities Interest Expense (RC 03) /2	+

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			Reclassified Statement of Net Cost	6.5 - Borrowing and Other Interest Expense (RC05) /2	+
			Reclassified Statement of Net Cost	6.6 - Borrowing Losses (RC 06) /2	+
			Reclassified Statement of Net Cost	6.7 - Other Expenses (without reciprocals) (RC 29)	+
			Reclassified Statement of Net Cost	10 - Non-Federal Earned Revenue	+
			Reclassified Statement of Net Cost	11.1 - Benefit Program Revenue (RC 26) /2	+
			Reclassified Statement of Net Cost	11.2 - Buy/Sell Revenue (RC 24) /2	+
			Reclassified Statement of Net Cost	11.3 - Federal Securities Interest Revenue (RC 03) /2	+
			Reclassified Statement of Net Cost	11.4 - Borrowing and Other Interest Revenue (RC 05) /2	+
			Reclassified Statement of Net Cost	11.5 - Borrowing Gains (RC 06) /2	+
			Reclassified Statement of Net Cost	11.6 - Other Revenue (without reciprocal) (RC 29) /2	+

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**Number:** 45  
**Name:** Closing Edit GTAS Year 2  
**Description:** The amount for the current quarter beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  
**Type:** Closing Edits  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

CL

Please See Closing Edits Report

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**Number:** 46  
**Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SZ

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		Zero
411100	E	B		\$0
411200	E	B		
411300	E	B		
411400	E	B		
411500	E	B		
411600	E	B		
411700	E	B		
411800	E	B		
411900	E	B		
412100	E	B		
412200	E	B		
412300	E	B		
412400	E	B		
412500	E	B		
412600	E	B		
412700	E	B		
412800	E	B		
412900	E	B		

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413000	E	B		
413500	E	B		
413700	E	B		
413800	E	B		
414000	E	B		
414500	E	B		
414600	E	B		
414700	E	B		
414800	E	B		
415000	E	B		
415100	E	B		
415200	E	B		
415300	E	B		
415400	E	B		
416600	E	B		
416700	E	B		
416800	E	B		
417000	E	B		
417100	E	B		
417200	E	B		
417300	E	B		
417500	E	B		
417600	E	B		
419000	E	B		
419100	E	B		
419200	E	B		
419300	E	B		
419600	E	B		
419700	E	B		
421200	E	B		
422100	E	B		
422200	E	B		
422500	E	B		

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423000	E	B		
423100	E	B		
423200	E	B		
423300	E	B		
423400	E	B		
425100	E	B		
425200	E	B		
425300	E	B		
425500	E	B		
426000	E	B		
426100	E	B		
426200	E	B		
426300	E	B		
426400	E	B		
426500	E	B		
426600	E	B		
426700	E	B		
427100	E	B		
427300	E	B		
427500	E	B		
427600	E	B		
427700	E	B		
428300	E	B		
428500	E	B		
428600	E	B		
428700	E	B		
429000	E	B		
429500	E	B		
435000	E	B		
435100	E	B		
435500	E	B		
435600	E	B		
437000	E	B		

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438700	E	B		
438800	E	B		
439000	E	B		
439100	E	B		
439200	E	B		
439300	E	B		
439400	E	B		
439500	E	B		
439600	E	B		
439700	E	B		
439800	E	B		
439900	E	B		
445000	E	B		
462000	E	B		
465000	E	B		
480100	E	B		
480200	E	B		
483100	E	B		
483200	E	B		
487100	E	B		
487200	E	B		
488100	E	B		
488200	E	B		
490100	E	B		
490200	E	B		
490800	E	B		
493100	E	B		
497100	E	B		
497200	E	B		
498100	E	B		
498200	E	B		

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**Number:** 47  
**Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SZ

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		Zero
411100	E	P		\$0
411200	E	P		
411300	E	P		
411400	E	P		
411500	E	P		
411600	E	P		
411700	E	P		
411800	E	P		
411900	E	P		
412100	E	P		
412200	E	P		
412300	E	P		
412400	E	P		
412500	E	P		
412600	E	P		
412700	E	P		
412800	E	P		
412900	E	P		

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413000	E	P		
413100	E	P		
413200	E	P		
413300	E	P		
413400	E	P		
413500	E	P		
413600	E	P		
413700	E	P		
413800	E	P		
414000	E	P		
414100	E	P		
414300	E	P		
414400	E	P		
414600	E	P		
414700	E	P		
415000	E	P		
415100	E	P		
415200	E	P		
415300	E	P		
415400	E	P		
415700	E	P		
415800	E	P		
416600	E	P		
416700	E	P		
416800	E	P		
417000	E	P		
417100	E	P		
417200	E	P		
417300	E	P		
417500	E	P		
417600	E	P		
419000	E	P		
419100	E	P		

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419200	E	P		
419300	E	P		
419600	E	P		
419700	E	P		
419900	E	P		
421200	E	P		
422100	E	P		
422200	E	P		
422500	E	P		
423000	E	P		
423200	E	P		
423300	E	P		
423400	E	P		
425100	E	P		
425200	E	P		
425300	E	P		
425500	E	P		
426000	E	P		
426100	E	P		
426200	E	P		
426300	E	P		
426400	E	P		
426500	E	P		
426600	E	P		
426700	E	P		
427100	E	P		
427300	E	P		
427500	E	P		
427600	E	P		
427700	E	P		
428300	E	P		
428500	E	P		
428600	E	P		

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428700	E	P		
429500	E	P		
432000	E	P		
435000	E	P		
435100	E	P		
435500	E	P		
435600	E	P		
435700	E	P		
437000	E	P		
438200	E	P		
438300	E	P		
438400	E	P		
438700	E	P		
438800	E	P		
439000	E	P		
439100	E	P		
439200	E	P		
439300	E	P		
439400	E	P		
439500	E	P		
439600	E	P		
439700	E	P		
439800	E	P		
439900	E	P		
445000	E	P		
462000	E	P		
465000	E	P		
480100	E	P		
480200	E	P		
483100	E	P		
487100	E	P		
487200	E	P		
488100	E	P		

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490100	E	P		
490200	E	P		
493100	E	P		
497100	E	P		
497200	E	P		
498100	E	P		
498200	E	P		

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**Number:** 48  
**Name:** Budgetary USSGL Accounts and Reappropriations  
**Description:** The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
439000	E		RAPPRC
			RAPPRD

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**Number:** 49  
**Name:** Normal Warrants Edit (4000 series)  
**Description:** The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 411100+411200+411500+411700+411800+411900.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 1,10,11,12,2,3,4,5,6,7,8,9

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
411100	E			AP
411200	E			APADV
411500	E			APBGT
411600	E			APCRREF
411700	E			APIND
411800	E			APINDYEC
411900	E			APINDYED
				APLIMIND
				APOTH
				APROP
				RS
				SWYE

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**Number:** 50  
**Name:** Normal Warrants Edit  
**Description:** The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 310600 and 310100.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
310100	E			AP
310600	E			APADV
				APBGT
				APCRREF
				APIND
				APINDYEC
				APINDYED
				APLIMIND
				APOTH
				APROP
				JRCR
				RAPPRC
				RAPPRD
				RS
				SW
				SWYE

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**Number:** 51  
**Name:** USSGLs 415700 and 439700  
**Description:** The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.  
**Type:** USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
415700	E	X		439700	E	X	

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**Number:** 52  
**Name:** USSGLs 415800 and 439800  
**Description:** The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.  
**Type:** USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
415800	E	X		439800	E	X	

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**Number:** 53  
**Name:** Spending Authority, Collected, Discretionary  
**Description:** Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.  
**Type:** Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+	\$0		

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**Number:** 54  
**Name:** Spending Authority, Collected, Mandatory  
**Description:** Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.  
**Type:** Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+	\$0		

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**Number:** 55  
**Name:** Total Reimbursable and Direct Obligations  
**Description:** Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.  
**Type:** Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	\$0		
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+			
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+			

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**Number:** 56  
**Name:** BPD Investments- Interest Payable  
**Description:** The amount of Interest Payable that are submitted by BPD must equal the sum of each Agency's reciprocal Interest Receivable USSGLs  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptrn	Trading Ptrn Main	Bureau of Public Debt
134200	E	F	020	0550	Payables
134200	E	F	020	0551	

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**Number:** 57  
**Name:** BPD Investments- Liabilities (Securities Issued, Discount, Premium, and Amortization)  
**Description:** The sum of liabilities that are submitted by BPD must equal the sum of each agency's reciprocal asset USSGLs  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptr	Trading Ptr Main	Bureau of Public Debt
161000	E	F	020	0500	Amortization on Securities
161000	E	F	020	0505	Discount on Securities
161100	E	F	020	0550	Premium on Securities
161200	E	F	020	0550	Securities Issued
161300	E	F	020	0550	
163000	E	F	020	0500	
163100	E	F	020	0550	
163300	E	F	020	0550	

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**Number:** 58  
**Name:** BPD Investments- Interest Expense  
**Description:** The amount of interest expense that are submitted by BPD must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of Public Debt
531100	E	F	020	0550	Expenses
531100	E	F	020	0551	
711100	E	F	020	0550	
721100	E	F	020	0550	

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Number: 59  
 Name: BPD Borrowings- Receivable  
 Description: The amount of Receivable that are submitted by BPD must equal the amount of each Agency's Interest Payable  
 Type: USSGL / Fiduciary  
 Operand: Equal (=)  
 Fatal Period:  
 Proposed Analytical  
 Period: 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of Public Debt
214100	E	F	020	1337	Receivables
214100	E	F	020	1350	
214100	E	F	020	1351	
214100	E	F	020	1401	
214100	E	F	020	1497	
214100	E	F	020	1499	

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**Number:** 60  
**Name:** BPD Borrowings- Asset  
**Description:** The amount of Assets that are submitted by BPD must equal the amount of each Agency's reciprocal Liability USSGL  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptr	Trading Ptr Main	Bureau of Public Debt
251000	E	F	020	1337	Assets
251000	E	F	020	1350	
251000	E	F	020	1351	
251000	E	F	020	1401	
251000	E	F	020	1497	
251000	E	F	020	1499	

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**Number:** 61  
**Name:** BPD Borrowings- Revenue  
**Description:** The amount of Revenue that is submitted by BPD must equal the amount of each Agency's reciprocal Interest Expense USSGL  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptrn	Trading Ptrn Main	Bureau of Public Debt
631000	E	F	020	1337	REVENUE
631000	E	F	020	1350	
631000	E	F	020	1351	
631000	E	F	020	1401	
631000	E	F	020	1497	
631000	E	F	020	1499	

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**Number:** 62  
**Name:** FFB Borrowings- Receivables  
**Description:** The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptr	Trading Ptr Main	Federal Finance Bank
214100	E	F	020	4521	Interest Receivable

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**Number:** 63  
**Name:** FFB Borrowings- Asset  
**Description:** The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptr	Trading Ptr Main	Federal Finance Bank
252000	E	F	020	4521	ASSETS

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**Number:** 64  
**Name:** FFB Borrowings- Revenue  
**Description:** The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Federal Finance Bank
631000	E	F	020	4521	Gains
711200	E	F	020	4521	Interest Revenue
721200	E	F	020	4521	Losses

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<b>Edit No</b>	<b>Prior Year USSGL Account</b>	<b>Debit or Credit</b>	<b>Beginning Ending Balance Indicator</b>	<b>Authority Type Code</b>	<b>TAS Status</b>	<b>Reporting Type Code</b>	<b>Fund Type Code</b>	<b>Beginning Balance USSGL Account</b>
21	161000	C/D	E		U			161000
	162000	C/D	E		U			162000
	163000	C/D	E		U			163000
	417100	C/D	E		E/U			408300
	412200	C/D	E		U			412200
	408100	C/D	E	B/C/D/P/R/S	E/U			412600
	412600	C/D	E	B/P	E/U			412600
	412700	C/D	E		E/U			412700
	413600	C/D	E		E/U			413600
	413700	C/D	E		E/U			413700
	413100	C/D	E		E/U			413900
	413200	C/D	E	S	E/U			413900
	413300	C/D	E		E/U			413900
	413400	C/D	E		E/U			413900
	413500	C/D	E	P/S	E/U			413900
	413900	C/D	E		E/U			413900
	439200	C/D	E	C	U			413900
	439300	C/D	E	C	U			413900
	414000	C/D	E	P/S	E/U			414900
	414100	C/D	E		E/U			414900
	414300	C/D	E		E/U			414900
	414400	C/D	E		E/U			414900
	414500	C/D	E		E/U			414900
	414900	C/D	E		E/U			414900
	439200	C/D	E	B	U			414900
	439300	C/D	E	B	U			414900
	415300	C/D	E		U			415300
	415400	C/D	E		U			415300

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	408200	C/D	E	B/C/D/P/R/S	E/U			416600
	416600	C/D	E		E/U			416600
	408300	C/D	E	B/C/D/P/R/S	U			417100
	417200	C/D	E		E/U			417200
	411100	C/D	E	D/P	E/U			420100
	411200	C/D	E		E/U			420100
	411300	C/D	E	D/P	E/U			420100
	411400	C/D	E	D/P	E/U			420100
	411500	C/D	E	D/P	E/U			420100
	411600	C/D	E	P	E/U			420100
	411700	C/D	E	D/P	E/U			420100
	411800	C/D	E		E/U			420100
	411900	C/D	E	D/P	E/U			420100
	412500	C/D	E		E/U			420100
	412800	C/D	E	B/P	E/U			420100
	412900	C/D	E	B/P	E/U			420100
	413000	C/D	E		E/U			420100
	413800	C/D	E		E/U			420100
	414200	C/D	E		E/U			420100
	414600	C/D	E	P/S	E/U			420100
	414700	C/D	E		E/U			420100
	414800	C/D	E		E/U			420100
	415000	C/D	E		E/U			420100
	415100	C/D	E	S	E/U			420100
	415200	C/D	E		E/U			420100
	416700	C/D	E		E/U			420100
	417000	C/D	E	P/S	E/U			420100
	417100	C/D	E		E/U			420100

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	417300	C/D	E		E/U			420100
	417500	C/D	E	P/S	E/U			420100
	417600	C/D	E		E/U			420100
	419000	C/D	E		E/U			420100
	419100	C/D	E		E/U			420100
	419200	C/D	E		E/U			420100
	419300	C/D	E	P/S	E/U			420100
	419500	C/D	E		E/U			420100
	419600	C/D	E		E			420100
	419700	C/D	E		E			420100
	420100	C/D	E		E/U			420100
	421200	C/D	E		E/U			420100
	425200	C/D	E		E/U			420100
	425300	C/D	E		E/U			420100
	425500	C/D	E		E/U			420100
	426000	C/D	E		E/U			420100
	426100	C/D	E		E/U			420100
	426200	C/D	E		E/U			420100
	426300	C/D	E		E/U			420100
	426400	C/D	E		E/U			420100
	426500	C/D	E		E/U			420100
	426600	C/D	E		E/U			420100
	426700	C/D	E		E/U			420100
	427100	C/D	E		E/U			420100
	427300	C/D	E		E/U			420100
	427500	C/D	E		E/U			420100
	427600	C/D	E		E/U			420100
	427700	C/D	E		E/U			420100

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<b>Edit No</b>	<b>Prior Year USSGL Account</b>	<b>Debit or Credit</b>	<b>Beginning Ending Balance Indicator</b>	<b>Authority Type Code</b>	<b>TAS Status</b>	<b>Reporting Type Code</b>	<b>Fund Type Code</b>	<b>Beginning Balance USSGL Account</b>
	429000	C/D	E		E/U			420100
	435100	C/D	E		E/U			420100
	435500	C/D	E		E/U			420100
	435600	C/D	E		E/U			420100
	437000	C/D	E		E/U			420100
	438700	C/D	E	D/P	E/U			420100
	438800	C/D	E	D/P	E/U			420100
	439000	C/D	E		E			420100
	439100	C/D	E		E/U			420100
	439200	C/D	E	D/P/R	E/U			420100
	439300	C/D	E	D/P/R	E/U			420100
	490200	C/D	E		E/U			420100
	497200	C/D	E		E/U			420100
	498200	C/D	E		E/U			420100
	422100	C/D	E		E/U			422100
	423000	C/D	E		E/U			422100
	422200	C/D	E		E/U			422200
	423100	C/D	E		E/U			422200
	419900	C/D	E		E/U			422500
	422500	C/D	E		E/U			422500
	423200	C/D	E		E/U			422500
	423300	C/D	E		E/U			425100
	425100	C/D	E		E/U			425100
	428300	C/D	E		E/U			428300
	428500	C/D	E		E/U			428500
	428600	C/D	E		E/U			428600
	423400	C/D	E		E/U			428700
	428700	C/D	E		E/U			428700

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<b>Edit No</b>	<b>Prior Year USSGL Account</b>	<b>Debit or Credit</b>	<b>Beginning Ending Balance Indicator</b>	<b>Authority Type Code</b>	<b>TAS Status</b>	<b>Reporting Type Code</b>	<b>Fund Type Code</b>	<b>Beginning Balance USSGL Account</b>
	429500	C/D	E		E/U			429500
	435000	C/D	E		E/U			435000
	412100	C/D	E	D/P	E/U			435700
	412300	C/D	E	P/S	E/U			438400
	412400	C/D	E		E/U			438400
	416800	C/D	E		E/U			438400
	435700	C/D	E		E/U			438400
	438200	C/D	E	D/P/S	E/U			438400
	438300	C/D	E	D/P/S	E/U			438400
	438400	C/D	E	D/P/S	E/U			438400
	439400	C/D	E		E/U			439400
	439600	C/D	E		E/U			439400
	415700	C/D	E	P	U			439700
	432000	C/D	E		E/U			439700
	439900	C/D	E		E/U			439700
	415800	C/D	E		E/U			439800
	439800	C/D	E		E/U			439800
	439700	C/D	E		E/U			445000
	442000	C/D	E		U			445000
	443000	C/D	E		U			445000
	445000	C/D	E		U			445000
	451000	C/D	E		U			445000
	461000	C/D	E		U			445000
	463000	C/D	E		U			445000
	470000	C/D	E		U			445000
	462000	C/D	E		U			462000
	472000	C/D	E		U			462000
	442000	C/D	E		E			465000

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	443000	C/D	E		E			465000
	445000	C/D	E		E			465000
	451000	C/D	E		E			465000
	461000	C/D	E		E			465000
	462000	C/D	E		E			465000
	463000	C/D	E		E			465000
	465000	C/D	E		E/U			465000
	472000	C/D	E		E			465000
	480100	C/D	E		E/U			480100
	483100	C/D	E		E/U			480100
	487100	C/D	E		E/U			480100
	488100	C/D	E		E/U			480100
	480200	C/D	E		E/U			480200
	483200	C/D	E		E/U			480200
	487200	C/D	E		E/U			480200
	488200	C/D	E		E/U			480200
	490100	C/D	E		E/U			490100
	493100	C/D	E		E/U			490100
	497100	C/D	E		E/U			490100
	498100	C/D	E		E/U			490100
	490800	C/D	E		U			490800
45	101000	C/D	E		E/U	E/F/U		101000
	109000	C/D	E		E/U	E/F/U		109000
	111000	C/D	E		E/U	E/F/U		111000
	112000	C/D	E		E/U	E/F/U		112000
	112500	C/D	E		E/U	E/F/U		112500
	113000	C/D	E		E/U	E/F/U		113000
	119000	C/D	E		E/U	E/F/U		119000

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	119300	C/D	E		E/U	E/F/U		119300
	119400	C/D	E		E/U	E/F/U		119400
	119500	C/D	E		E/U	E/F/U		119500
	120000	C/D	E		E/U	E/F/U		120000
	120500	C/D	E		U	E		120500
	120900	C/D	E		U	E		120900
	131000	C/D	E		E/U	E/F/U		131000
	131900	C/D	E		E/U	E/F/U		131900
	132000	C/D	E		E/U	E/F/U		132000
	132100	C/D	E		U	E/F/U		132100
	132500	C/D	E		E/U	E/F/U		132500
	132900	C/D	E		E/U	E/F/U		132900
	133000	C/D	E		E/U	E/F/U		133000
	133500	C/D	E		E/U	E/F/U		133500
	134000	C/D	E		E/U	E/F/U		134000
	134100	C/D	E		E/U	E/F/U		134100
	134200	C/D	E		E/U	E/F/U		134200
	134300	C/D	E		E/U	E/F/U		134300
	134400	C/D	E		U	E		134400
	134500	C/D	E		E/U	E/F/U		134500
	134600	C/D	E		E/U	E/F/U		134600
	134700	C/D	E		E/U	E/F/U		134700
	134800	C/D	E		E/U	E/F/U		134800
	135000	C/D	E		E/U	E/F/U		135000
	135100	C/D	E		E/U	E/F/U		135100
	135900	C/D	E		E/U	E/F/U		135900
	136000	C/D	E		E/U	E/F/U		136000
	136100	C/D	E		E/U	E/F/U		136100

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	136300	C/D	E		E/U	E/F/U		136300
	136500	C/D	E		E/U	E/F/U		136500
	136700	C/D	E		E/U	E/F/U		136700
	136800	C/D	E		E/U	E/F/U		136800
	137000	C/D	E		E/U	E/F/U		137000
	137100	C/D	E		E/U	E/F/U		137100
	137300	C/D	E		E/U	E/F/U		137300
	137500	C/D	E		E/U	E/F/U		137500
	137700	C/D	E		E/U	E/F/U		137700
	137800	C/D	E		E/U	E/F/U		137800
	138000	C/D	E		E/U	E/F/U		138000
	138100	C/D	E		E/U	E/F/U		138100
	138400	C/D	E		U	E		138400
	138500	C/D	E		E/U	E/F/U		138500
	138900	C/D	E		E/U	E/F/U		138900
	139900	C/D	E		E/U	E/F/U		139900
	141000	C/D	E		E/U	E/F/U		141000
	151100	C/D	E		E/U	E/F/U		151100
	151200	C/D	E		E/U	E/F/U		151200
	151300	C/D	E		E/U	E/F/U		151300
	151400	C/D	E		E/U	E/F/U		151400
	151900	C/D	E		E/U	E/F/U		151900
	152100	C/D	E		E/U	E/F/U		152100
	152200	C/D	E		E/U	E/F/U		152200
	152300	C/D	E		E/U	E/F/U		152300
	152400	C/D	E		E/U	E/F/U		152400
	152500	C/D	E		E/U	E/F/U		152500
	152600	C/D	E		E/U	E/F/U		152600

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	152700	C/D	E		E/U	E/F/U		152700
	152900	C/D	E		E/U	E/F/U		152900
	153100	C/D	E		E/U	E/F/U		153100
	153200	C/D	E		E/U	E/F/U		153200
	154100	C/D	E		E/U	E/F/U		154100
	154200	C/D	E		E/U	E/F/U		154200
	154900	C/D	E		E/U	E/F/U		154900
	155100	C/D	E		E/U	E/F/U		155100
	155900	C/D	E		E/U	E/F/U		155900
	156100	C/D	E		E/U	E/F/U		156100
	156900	C/D	E		E/U	E/F/U		156900
	157100	C/D	E		E/U	E/F/U		157100
	157200	C/D	E		E/U	E/F/U		157200
	159100	C/D	E		E/U	E/F/U		159100
	159900	C/D	E		E/U	E/F/U		159900
	161000	C/D	E		E/U	E/F/U		161000
	161100	C/D	E		E/U	E/F/U		161100
	161200	C/D	E		E/U	E/F/U		161200
	161300	C/D	E		E/U	E/F/U		161300
	161800	C/D	E		E/U	E/F/U		161800
	162000	C/D	E		E/U	E/F/U		162000
	162100	C/D	E		E/U	E/F/U		162100
	162200	C/D	E		E/U	E/F/U		162200
	162300	C/D	E		E/U	E/F/U		162300
	163000	C/D	E		E/U	E/F/U		163000
	163100	C/D	E		E/U	E/F/U		163100
	163300	C/D	E		E/U	E/F/U		163300
	164200	C/D	E		E/U	E/F/U		164200

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	164300	C/D	E		E/U	E/F/U		164300
	164400	C/D	E		E/U	E/F/U		164400
	164500	C/D	E		E/U	E/F/U		164500
	164600	C/D	E		E/U	E/F/U		164600
	164700	C/D	E		E/U	E/F/U		164700
	165000	C/D	E		E/U	E/F/U		165000
	165100	C/D	E		E/U	E/F/U		165100
	165200	C/D	E		E/U	E/F/U		165200
	165300	C/D	E		E/U	E/F/U		165300
	167000	C/D	E		U	E		167000
	167100	C/D	E		U	E		167100
	167200	C/D	E		U	E		167200
	167900	C/D	E		U	E		167900
	169000	C/D	E		E/U	E/F/U		169000
	171100	C/D	E		E/U	E/F/U		171100
	171200	C/D	E		E/U	E/F/U		171200
	171900	C/D	E		E/U	E/F/U		171900
	172000	C/D	E		E/U	E/F/U		172000
	173000	C/D	E		E/U	E/F/U		173000
	173900	C/D	E		E/U	E/F/U		173900
	174000	C/D	E		E/U	E/F/U		174000
	174900	C/D	E		E/U	E/F/U		174900
	175000	C/D	E		E/U	E/F/U		175000
	175900	C/D	E		E/U	E/F/U		175900
	181000	C/D	E		E/U	E/F/U		181000
	181900	C/D	E		E/U	E/F/U		181900
	182000	C/D	E		E/U	E/F/U		182000
	182900	C/D	E		E/U	E/F/U		182900

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	183000	C/D	E		E/U	E/F/U		183000
	183200	C/D	E		E/U	E/F/U		183200
	183900	C/D	E		E/U	E/F/U		183900
	184000	C/D	E		E/U	E/F/U		184000
	184900	C/D	E		E/U	E/F/U		184900
	189000	C/D	E		E/U	E/F/U		189000
	189900	C/D	E		E/U	E/F/U		189900
	192100	C/D	E		E/U	E/F/U		192100
	192300	C/D	E		E/U	E/F/U		192300
	192500	C/D	E		E/U	E/F/U		192500
	199000	C/D	E		E/U	E/F/U		199000
	199500	C/D	E		E/U	E/U		199500
	211000	C/D	E		E/U	E/F/U		211000
	211200	C/D	E		E/U	E/F/U		211200
	212000	C/D	E		E/U	E/F/U		212000
	213000	C/D	E		E/U	E/F/U		213000
	214000	C/D	E		E/U	E/F/U		214000
	214100	C/D	E		E/U	E/F/U		214100
	215000	C/D	E		E/U	E/F/U		215000
	215500	C/D	E		E/U	E/F/U		215500
	216000	C/D	E		E/U	E/F/U		216000
	217000	C/D	E		E/U	E/F/U		217000
	218000	C/D	E		E/U	E/F/U		218000
	219000	C/D	E		E/U	E/F/U		219000
	219100	C/D	E		E/U	E/F/U		219100
	219200	C/D	E		U	E		219200
	219300	C/D	E		U	E		219300
	221000	C/D	E		E/U	E/F/U		221000

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	221100	C/D	E		E/U	E/F/U		221100
	221300	C/D	E		E/U	E/F/U		221300
	221500	C/D	E		E/U	E/F/U		221500
	221600	C/D	E		E/U	E/F/U		221600
	221700	C/D	E		E/U	E/F/U		221700
	221800	C/D	E		E/U	E/F/U		221800
	222000	C/D	E		E/U	E/F/U		222000
	222500	C/D	E		E/U	E/F/U		222500
	229000	C/D	E		E/U	E/F/U		229000
	231000	C/D	E		E/U	E/F/U		231000
	232000	C/D	E		E/U	E/F/U		232000
	240000	C/D	E		E/U	E/F/U		240000
	251000	C/D	E		E/U	E/F/U		251000
	251100	C/D	E		E/U	E/F/U		251100
	252000	C/D	E		E/U	E/F/U		252000
	253000	C/D	E		E/U	E/F/U		253000
	253100	C/D	E		E/U	E/F/U		253100
	253200	C/D	E		E/U	E/F/U		253200
	253300	C/D	E		E/U	E/F/U		253300
	253400	C/D	E		E/U	E/F/U		253400
	254000	C/D	E		E/U	E/F/U		254000
	259000	C/D	E		E/U	E/F/U		259000
	261000	C/D	E		E/U	E/F/U		261000
	262000	C/D	E		E/U	E/F/U		262000
	263000	C/D	E		E/U	E/F/U		263000
	265000	C/D	E		E/U	E/F/U		265000
	266000	C/D	E		E/U	E/F/U		266000
	267000	C/D	E		E/U	E/F/U		267000

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	269000	C/D	E		E/U	E/F/U		269000
	291000	C/D	E		E/U	E/F/U		291000
	292000	C/D	E		E/U	E/F/U		292000
	292200	C/D	E		E/U	E/F/U		292200
	292300	C/D	E		E/U	E/F/U		292300
	294000	C/D	E		E/U	E/F/U		294000
	296000	C/D	E		E/U	E/F/U		296000
	297000	C/D	E		E/U	E/F/U		297000
	298000	C/D	E		E/U	E/F/U		298000
	298500	C/D	E		E/U	E/F/U		298500
	299000	C/D	E		E/U	E/F/U		299000
	299500	C/D	E		E/U	E/F/U		299500
	310000	C/D	E		E/U	E/F/U		310000
	310100	C/D	E		E/U	E/F/U		310000
	310200	C/D	E		E/U	E/F/U		310000
	310300	C/D	E		E/U	E/F/U		310000
	310500	C/D	E		E/U	E/F/U		310000
	310600	C/D	E		E/U	E/F/U		310000
	310700	C/D	E		E/U	E/F/U		310000
	310800	C/D	E		E/U	E/F/U		310000
	310900	C/D	E		E/U	E/F/U		310000
	331000	C/D	E		E/U	E/F/U		331000
	510000	C/D	E		E/U	E/F/U		331000
	510900	C/D	E		E/U	E/F/U		331000
	520000	C/D	E		E/U	E/U		331000
	520900	C/D	E		E/U	E/U		331000
	531000	C/D	E		E/U	E/U		331000
	531100	C/D	E		E/U	E/U		331000

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	531200	C/D	E		E/U	E/U		331000
	531300	C/D	E		E/U	E/F/U		331000
	531400	C/D	E		E/U	E/F/U		331000
	531500	C/D	E		E/U	E/F/U		331000
	531700	C/D	E		E/U	E/U		331000
	531800	C/D	E		E/U	E/U		331000
	531900	C/D	E		E/U	E/U		331000
	532000	C/D	E		E/U	E/U		331000
	532400	C/D	E		E/U	E/U		331000
	532500	C/D	E		E/U	E/U		331000
	532900	C/D	E		E/U	E/U		331000
	540000	C/D	E		E/U	E/U		331000
	540500	C/D	E		U	U		331000
	540600	C/D	E		U	U		331000
	540900	C/D	E		E/U	E/U		331000
	550000	C/D	E		E/U	E/U		331000
	550900	C/D	E		E/U	E/U		331000
	560000	C/D	E		E/U	E/U		331000
	560900	C/D	E		E/U	E/U		331000
	561000	C/D	E		E/U	E/U		331000
	561900	C/D	E		E/U	E/U		331000
	564000	C/D	E		E/U	E/F/U		331000
	564900	C/D	E		E/U	E/F/U		331000
	565000	C/D	E		E/U	E/F/U		331000
	565900	C/D	E		E/U	E/F/U		331000
	570000	C/D	E		E/U	E/F/U		331000
	570500	C/D	E		E/U	E/F/U		331000
	570800	C/D	E		E/U	E/F/U		331000

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	570900	C/D	E		E/U	E/F/U		331000
	572000	C/D	E		E/U	E/F/U		331000
	573000	C/D	E		E/U	E/F/U		331000
	574000	C/D	E		E/U	E/F/U		331000
	574500	C/D	E		E/U	E/F/U		331000
	575000	C/D	E		E/U	E/F/U		331000
	575500	C/D	E		E/U	E/F/U		331000
	575600	C/D	E		E/U	E/F/U		331000
	576000	C/D	E		E/U	E/F/U		331000
	576500	C/D	E		E/U	E/F/U		331000
	576600	C/D	E		E/U	E/F/U		331000
	577500	C/D	E		E/U	E/F/U		331000
	577600	C/D	E		E/U	E/F/U		331000
	578000	C/D	E		E/U	E/F/U		331000
	579000	C/D	E		E/U	E/F/U		331000
	579100	C/D	E		E/U	E/F/U		331000
	579200	C/D	E		E/U	E/F/U		331000
	579500	C/D	E		E/U	F/U		331000
	580000	C/D	E		E/U	E/F/U		331000
	580100	C/D	E		E/U	E/F/U		331000
	580200	C/D	E		E/U	E/F/U		331000
	580300	C/D	E		E/U	E/F/U		331000
	580400	C/D	E		E/U	E/F/U		331000
	580500	C/D	E		E/U	E/F/U		331000
	580600	C/D	E		E/U	E/F/U		331000
	582000	C/D	E		E/U	E/F/U		331000
	582100	C/D	E		E/U	E/F/U		331000
	582200	C/D	E		E/U	E/F/U		331000

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	582300	C/D	E		E/U	E/F/U		331000
	582400	C/D	E		E/U	E/F/U		331000
	582500	C/D	E		E/U	E/F/U		331000
	582600	C/D	E		E/U	E/F/U		331000
	583000	C/D	E		E/U	E/F/U		331000
	583100	C/D	E		E/U	E/F/U		331000
	583200	C/D	E		E/U	E/F/U		331000
	583300	C/D	E		E/U	E/F/U		331000
	583400	C/D	E		E/U	E/F/U		331000
	583500	C/D	E		E/U	E/F/U		331000
	583600	C/D	E		E/U	E/F/U		331000
	589000	C/D	E		E/U	E/F/U		331000
	589100	C/D	E		E/U	E/F/U		331000
	589200	C/D	E		E/U	E/F/U		331000
	589300	C/D	E		E/U	E/F/U		331000
	589400	C/D	E		E/U	E/F/U		331000
	589500	C/D	E		E/U	E/F/U		331000
	589600	C/D	E		E/U	E/F/U		331000
	590000	C/D	E		E/U	E/F/U		331000
	590900	C/D	E		E/U	E/U		331000
	591900	C/D	E		E/U	E/F/U		331000
	599000	C/D	E		E/U	E/F/U		331000
	599100	C/D	E		E/U	E/F/U		331000
	599300	C/D	E		E/U	E/F/U		331000
	599400	C/D	E		E/U	E/F/U		331000
	599700	C/D	E		E/U	E/F/U		331000
	599800	C/D	E		E/U	E/F/U		331000
	610000	C/D	E		E/U	E/U		331000

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	619000	C/D	E		E/U	E/F/U		331000
	619900	C/D	E		E/U	E/F/U		331000
	631000	C/D	E		E/U	E/U		331000
	632000	C/D	E		E/U	E/U		331000
	633000	C/D	E		E/U	E/U		331000
	633800	C/D	E		U	E		331000
	634000	C/D	E		E/U	E/F/U		331000
	640000	C/D	E		E/U	E/F/U		331000
	650000	C/D	E		E/U	E/F/U		331000
	660000	C/D	E		E/U	E/F/U		331000
	661000	C/D	E		E/U	E/F/U		331000
	671000	C/D	E		C/E/U	E/F/U		331000
	672000	C/D	E		E/U	E/F/U		331000
	673000	C/D	E		E/U	E/F/U		331000
	679000	C/D	E		E/U	E/U		331000
	680000	C/D	E		C/E/U	E/F		331000
	685000	C/D	E		E/U	E/U		331000
	690000	C/D	E		E/U	E/U		331000
	711000	C/D	E		C/E/U	E/F		331000
	711100	C/D	E		E/U	E/U		331000
	711200	C/D	E		E/U	E/U		331000
	718000	C/D	E		E/U	E/U		331000
	718100	C/D	E		U	E		331000
	719000	C/D	E		E/U	E/U		331000
	719100	C/D	E		U	E		331000
	721000	C/D	E		C/E/U	E/F		331000
	721100	C/D	E		E/U	E/U		331000
	721200	C/D	E		E/U	E/U		331000

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	728000	C/D	E		E/U	E/U		331000
	728100	C/D	E		U	E		331000
	729000	C/D	E		E/U	E/U		331000
	729100	C/D	E		U	E		331000
	730000	C/D	E		E/U	E/U		331000
	740000	C/D	E		E/U	E/U		331000
	740100	C/D	E		E/U	E/U		331000
	740500	C/D	E		E/U	E/U		331000
	750000	C/D	E		E/U	E/F/U		331000
	760000	C/D	E		E/U	E/F/U		331000
	340000	C/D	E		E/U	F		340000
	341000	C/D	E		E/U	F		340000
	342000	C/D	E		E/U	F		340000
	520000	C/D	E		E/U	F		340000
	520900	C/D	E		E/U	F		340000
	531000	C/D	E		E/U	F		340000
	531100	C/D	E		E/U	F		340000
	531200	C/D	E		E/U	F		340000
	531700	C/D	E		E/U	F		340000
	531800	C/D	E		E/U	F		340000
	531900	C/D	E		E/U	F		340000
	532000	C/D	E		E/U	F		340000
	532400	C/D	E		E/U	F		340000
	532500	C/D	E		E/U	F		340000
	532900	C/D	E		E/U	F		340000
	540000	C/D	E		E/U	F		340000
	540900	C/D	E		E/U	F		340000
	550000	C/D	E		E/U	F		340000

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	550900	C/D	E		E/U	F		340000
	560000	C/D	E		E/U	F		340000
	560900	C/D	E		E/U	F		340000
	561000	C/D	E		E/U	F		340000
	561900	C/D	E		E/U	F		340000
	590900	C/D	E		E/U	F		340000
	610000	C/D	E		E/U	F		340000
	631000	C/D	E		E/U	F		340000
	632000	C/D	E		E/U	F		340000
	633000	C/D	E		E/U	F		340000
	679000	C/D	E		E/U	F		340000
	680000	C/D	E		C/E/U	F		340000
	685000	C/D	E		E/U	F		340000
	690000	C/D	E		E/U	F		340000
	711000	C/D	E		C/E/U	F		340000
	711100	C/D	E		E/U	F		340000
	711200	C/D	E		E/U	F		340000
	718000	C/D	E		E/U	F		340000
	719000	C/D	E		E/U	F		340000
	721000	C/D	E		C/E/U	F		340000
	721100	C/D	E		E/U	F		340000
	721200	C/D	E		E/U	F		340000
	728000	C/D	E		E/U	F		340000
	729000	C/D	E		E/U	F		340000
	730000	C/D	E		E/U	F		340000
	740000	C/D	E		E/U	F		340000
	740100	C/D	E		E/U	F		340000
	740500	C/D	E		E/U	F		340000

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	880100	C/D	E		E/U	E/F/U		880100
	880200	C/D	E		E/U	E/F/U		880100
	880300	C/D	E		E/U	E/F/U		880100
	880400	C/D	E		E/U	E/F/U		880100