

**U.S. Standard General Ledger  
Data Edits - Detail Report**

**Edit Rule Number:** 43  
**Rule 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 fiscal year.  
**Type:** LN: 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		
Statement	Line Number	Operand	Statement	Line Number	Operand
			Reclassified Stmt. of Operations and Changes in Net Position	6.3 - Borrowings Gains (RC 06)/01	+
			Reclassified Stmt. of Operations and Changes in Net Position	6.4 - Borrowings Losses (RC 06)/01	-
			Reclassified Stmt. of Operations and Changes in Net Position	<del>6-36.5</del> - Benefit program revenue (non-exchange) (RC 26)/1	+
			Reclassified Stmt. of Operations and Changes in Net Position	<del>6-46.6</del> - Other taxes and receipts (RC 45) /1	+
			Reclassified Stmt. of Operations and Changes in Net Position	<del>6-56.7</del> - Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)	+
			Reclassified Stmt. of Operations and Changes in Net Position	<del>6-66.8</del> - Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 15)	+
			Reclassified Stmt. of Operations and Changes in Net Position	<del>6-76.9</del> - Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)	-
			Reclassified Stmt. of Operations and Changes in Net Position	<del>6-86.10</del> - Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)	-

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**Edit Rule Number:** 138  
**Rule Name:** Disaster Emergency Fund Code "Y" Balance Check  
**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.  
**Type:** SZ: 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		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	Y			0	
404400	E	Y				
404700	E	Y				
404800	E	Y				
405000	E	Y				
406000	E	Y				
407000	E	Y				
408100	E	Y				
408200	E	Y				
408300	E	Y				
411100	E	Y				
411200	E	Y				
411300	E	Y				
411400	E	Y				
411500	E	Y				
411600	E	Y				
411601	E	Y				
411700	E	Y				
411800	E	Y				
411900	E	Y				
411910	E	Y				
411912	E	Y				
411990	E	Y				
411991	E	Y				
411992	E	Y				
411993	E	Y				
411994	E	Y				
412000	E	Y				
412050	E	Y				
412100	E	Y				
412200	E	Y				
412300	E	Y				
412400	E	Y				
412500	E	Y				
412600	E	Y				
412700	E	Y				
412800	E	Y				
412900	E	Y				
413000	E	Y				
413100	E	Y				
413120	E	Y				
413200	E	Y				
413300	E	Y				
413400	E	Y				
413415	E	Y				
413500	E	Y				
413600	E	Y				

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**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			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
413700	E	Y					
413800	E	Y					
413900	E	Y					
414000	E	Y					
414100	E	Y					
414120	E	Y					
414200	E	Y					
414201	E	Y					
414300	E	Y					
414400	E	Y					
414500	E	Y					
414600	E	Y					
414700	E	Y					
414800	E	Y					
414900	E	Y					
415000	E	Y					
415100	E	Y					
415200	E	Y					
415300	E	Y					
415400	E	Y					
415500	E	Y					
415700	E	Y					
415730	E	Y					
415800	E	Y					
415900	E	Y					
415901	E	Y					
416000	E	Y					
416500	E	Y					
416512	E	Y					
416600	E	Y					
416612	E	Y					
416700	E	Y					
416712	E	Y					
416800	E	Y					
417000	E	Y					
417100	E	Y					
417200	E	Y					
417300	E	Y					
417400	E	Y					
417500	E	Y					
417590	E	Y					
417600	E	Y					
417690	E	Y					
418000	E	Y					
418300	E	Y					
419000	E	Y					
419100	E	Y					

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**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		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
419200	E	Y				
419300	E	Y				
419500	E	Y				
419600	E	Y				
419700	E	Y				
419900	E	Y				
420100	E	Y				
420190	E	Y				
421000	E	Y				
421200	E	Y				
421500	E	Y				
421512	E	Y				
422100	E	Y				
422200	E	Y				
422300	E	Y				
422500	E	Y				
422512	E	Y				
423000	E	Y				
423100	E	Y				
423200	E	Y				
423300	E	Y				
423400	E	Y				
424000	E	Y				
425100	E	Y				
425200	E	Y				
425300	E	Y				
425400	E	Y				
425500	E	Y				
425512	E	Y				
426000	E	Y				
426100	E	Y				
426200	E	Y				
426300	E	Y				
426400	E	Y				
426500	E	Y				
426600	E	Y				
426700	E	Y				
426800	E	Y				
427100	E	Y				
427300	E	Y				
427500	E	Y				
427600	E	Y				
427700	E	Y				
428300	E	Y				
428500	E	Y				
428600	E	Y				
428700	E	Y				

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**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			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
429000	E	Y					
429500	E	Y					
429590	E	Y					
431000	E	Y					
432000	E	Y					
435000	E	Y					
435100	E	Y					
435190	E	Y					
435400	E	Y					
435500	E	Y					
435600	E	Y					
435700	E	Y					
436000	E	Y					
436001	E	Y					
437000	E	Y					
438200	E	Y					
438300	E	Y					
438400	E	Y					
438500	E	Y					
438700	E	Y					
438800	E	Y					
439000	E	Y					
439100	E	Y					
439190	E	Y					
439200	E	Y					
439300	E	Y					
439400	E	Y					
439401	E	Y					
439402	E	Y					
439412	E	Y					
439432	E	Y					
439500	E	Y					
439504	E	Y					
439600	E	Y					
439700	E	Y					
439701	E	Y					
439730	E	Y					
439800	E	Y					
439900	E	Y					
442000	E	Y					
443000	E	Y					
445000	E	Y					
451000	E	Y					
459000	E	Y					
461000	E	Y					
462000	E	Y					
462090	E	Y					

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**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			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
462091	E	Y					
463500	E	Y					
465000	E	Y					
469000	E	Y					
470000	E	Y					
472000	E	Y					
480100	E	Y					
480200	E	Y					
483100	E	Y					
483200	E	Y					
487100	E	Y					
487200	E	Y					
488100	E	Y					
488200	E	Y					
490100	E	Y					
490200	E	Y					
490800	E	Y					
493100	E	Y					
497100	E	Y					
497200	E	Y					
498100	E	Y					
498200	E	Y					

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Data Edits - Detail Report**

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**Description:** The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.  
**Type:** SZ: 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		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
403400	E	Z			0	
404400	E	Z				
404700	E	Z				
404800	E	Z				
405000	E	Z				
406000	E	Z				
407000	E	Z				
408100	E	Z				
408200	E	Z				
408300	E	Z				
411100	E	Z				
411200	E	Z				
411300	E	Z				
411400	E	Z				
411500	E	Z				
411600	E	Z				
411601	E	Z				
411700	E	Z				
411800	E	Z				
411900	E	Z				
411910	E	Z				
411912	E	Z				
411990	E	Z				
411991	E	Z				
411992	E	Z				
411993	E	Z				
411994	E	Z				
412000	E	Z				
412050	E	Z				
412100	E	Z				
412200	E	Z				
412300	E	Z				
412400	E	Z				
412500	E	Z				
412600	E	Z				
412700	E	Z				
412800	E	Z				
412900	E	Z				
413000	E	Z				
413100	E	Z				
413120	E	Z				
413200	E	Z				
413300	E	Z				
413400	E	Z				
413415	E	Z				
413500	E	Z				
413600	E	Z				

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**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
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Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
413700	E	Z					
413800	E	Z					
413900	E	Z					
414000	E	Z					
414100	E	Z					
414120	E	Z					
414200	E	Z					
414201	E	Z					
414300	E	Z					
414400	E	Z					
414500	E	Z					
414600	E	Z					
414700	E	Z					
414800	E	Z					
414900	E	Z					
415000	E	Z					
415100	E	Z					
415200	E	Z					
415300	E	Z					
415400	E	Z					
415500	E	Z					
415700	E	Z					
415730	E	Z					
415800	E	Z					
415900	E	Z					
415901	E	Z					
416000	E	Z					
416500	E	Z					
416512	E	Z					
416600	E	Z					
416612	E	Z					
416700	E	Z					
416712	E	Z					
416800	E	Z					
417000	E	Z					
417100	E	Z					
417200	E	Z					
417300	E	Z					
417400	E	Z					
417500	E	Z					
417590	E	Z					
417600	E	Z					
417690	E	Z					
418000	E	Z					
418300	E	Z					
419000	E	Z					
419100	E	Z					

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Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero	
419200	E	Z				
419300	E	Z				
419500	E	Z				
419600	E	Z				
419700	E	Z				
419900	E	Z				
420100	E	Z				
420190	E	Z				
421000	E	Z				
421200	E	Z				
421500	E	Z				
421512	E	Z				
422100	E	Z				
422200	E	Z				
422300	E	Z				
422500	E	Z				
422512	E	Z				
423000	E	Z				
423100	E	Z				
423200	E	Z				
423300	E	Z				
423400	E	Z				
424000	E	Z				
425100	E	Z				
425200	E	Z				
425300	E	Z				
425400	E	Z				
425500	E	Z				
425512	E	Z				
426000	E	Z				
426100	E	Z				
426200	E	Z				
426300	E	Z				
426400	E	Z				
426500	E	Z				
426600	E	Z				
426700	E	Z				
426800	E	Z				
427100	E	Z				
427300	E	Z				
427500	E	Z				
427600	E	Z				
427700	E	Z				
428300	E	Z				
428500	E	Z				
428600	E	Z				
428700	E	Z				

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429000	E	Z				
429500	E	Z				
429590	E	Z				
431000	E	Z				
432000	E	Z				
435000	E	Z				
435100	E	Z				
435190	E	Z				
435400	E	Z				
435500	E	Z				
435600	E	Z				
435700	E	Z				
436000	E	Z				
436001	E	Z				
437000	E	Z				
438200	E	Z				
438300	E	Z				
438400	E	Z				
438500	E	Z				
438700	E	Z				
438800	E	Z				
439000	E	Z				
439100	E	Z				
439190	E	Z				
439200	E	Z				
439300	E	Z				
439400	E	Z				
439401	E	Z				
439402	E	Z				
439412	E	Z				
439432	E	Z				
439500	E	Z				
439504	E	Z				
439600	E	Z				
439700	E	Z				
439701	E	Z				
439730	E	Z				
439800	E	Z				
439900	E	Z				
442000	E	Z				
443000	E	Z				
445000	E	Z				
451000	E	Z				
459000	E	Z				
461000	E	Z				
462000	E	Z				
462090	E	Z				

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**Proposed Analytical Period:**

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	DISASTER EMERGENCY FUND CODE			Zero		
462091	E	Z					
463500	E	Z					
465000	E	Z					
469000	E	Z					
470000	E	Z					
472000	E	Z					
480100	E	Z					
480200	E	Z					
483100	E	Z					
483200	E	Z					
487100	E	Z					
487200	E	Z					
488100	E	Z					
488200	E	Z					
490100	E	Z					
490200	E	Z					
490800	E	Z					
493100	E	Z					
497100	E	Z					
497200	E	Z					
498100	E	Z					
498200	E	Z					