

**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 Balance Sheet	41.1 - Unexpended appropriations - Funds from Dedicated Collections (Note 20)	+	Reclassified Stmt. of Operations and Changes in Net Position	1 - Net position, beginning of period	+
Reclassified Balance Sheet	41.2 - Unexpended appropriations - Funds from other than Dedicated Collections	+	Reclassified Stmt. of Operations and Changes in Net Position	2.1 - Changes in accounting principles	+
Reclassified Balance Sheet	42.1 - Cumulative results of operations - Funds from Dedicated Collections (Note 20)	+	Reclassified Stmt. of Operations and Changes in Net Position	2.2 - Corrections of errors - non-federal	+
Reclassified Balance Sheet	42.2 - Cumulative results of operations - Funds from other than Dedicated Collections	+	Reclassified Stmt. of Operations and Changes in Net Position	2.3 - Corrections of errors - years preceding the prior year - non-federal	+

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Edit Rule Number: 44
Rule Name: Reclassified Balance Sheet Check
Description: The Total Assets line must equal the Total Liabilities and Net Position line.
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 Balance Sheet	1 - Fund Balance with Treasury (Note 3) (RC 40)	+	Reclassified Balance Sheet	21 - [Liability for Fund Balance with Treasury [for General fund only]] (RC 40)	+
Reclassified Balance Sheet	2.1 - Federal investments (Note 5) (RC 01)	+	Reclassified Balance Sheet	22.1 - Accounts payable, capital transfers (RC 12)	+
Reclassified Balance Sheet	2.2 - Interest receivable - investments (Note 5) (RC 02)	+	Reclassified Balance Sheet	22.2 - Benefit program contributions payable (Note 15) (RC 21)	+
Reclassified Balance Sheet	3.1 - Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10)	+	Reclassified Balance Sheet	22.3 - Accounts payable (RC 22)	+
Reclassified Balance Sheet	3.2 - Accounts receivable, capital transfers (RC 12)	+	Reclassified Balance Sheet	22.4 - Transfers payable (RC 27)	+
Reclassified Balance Sheet	3.3 - Benefit program contributions receivable (RC 21)	+	Reclassified Balance Sheet	23.1 - Federal debt (RC 01)	+
Reclassified Balance Sheet	3.4 - Accounts receivable, net (RC 22)	+	Reclassified Balance Sheet	23.2 - Interest payable - debt (RC 02)	+
Reclassified Balance Sheet	3.5 - Transfers receivable (RC 27)	+	Reclassified Balance Sheet	24.1 - Interest payable - loans and not otherwise classified (RC 04)	+
Reclassified Balance Sheet	4.1 - Interest receivable - loans and not otherwise classified (RC 04)	+	Reclassified Balance Sheet	24.2 - Loans payable (RC 17)	+
Reclassified Balance Sheet	4.2 - Loans receivable (RC 17)	+	Reclassified Balance Sheet	25 - Advances from others and deferred revenue (Note 17) (RC 23)	+
Reclassified Balance Sheet	5 - Advances and prepayments (RC 23)	+	Reclassified Balance Sheet	26.1 - Other liabilities (without reciprocals) (Note 15) (RC 29)	+
Reclassified Balance Sheet	6.1 - Other assets (RC 30)	+	Reclassified Balance Sheet	26.2 - Other liabilities (Note 17) (RC 30)	+
Reclassified Balance Sheet	6.2 - Asset for agency's custodial and non-entity liabilities (RC 46)	+	Reclassified Balance Sheet	26.3 - Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17) (RC 46)	+
Reclassified Balance Sheet	8 - Cash and other monetary assets (Note 4)	+	Reclassified Balance Sheet	26.4 - Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10)	+
Reclassified Balance Sheet	9 - Accounts receivable[, net] (Notes 6 and 7)	+	Reclassified Balance Sheet	28 - Accounts payable	+
Reclassified Balance Sheet	10 - Loans receivable, net (Note 8)	+	Reclassified Balance Sheet	29 - Federal debt and interest payable (Note 14)	+

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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 Balance Sheet	11 - Inventory and related property, net (Note 9)	+	Reclassified Balance Sheet	30 - Federal employee [and veteran] benefits payable (Note 15)	+
Reclassified Balance Sheet	12 - General property, plant, and equipment, net (Note 10)	+	Reclassified Balance Sheet	31 - Environmental and disposal liabilities (Note 16)	+
Reclassified Balance Sheet	13 - Advances and prepayments	+	Reclassified Balance Sheet	32 - Benefits due and payable	+
Reclassified Balance Sheet	14 - Investments [,net] (Note 5)	+	Reclassified Balance Sheet	33 - Loan guarantee liabilities (Note 8)	+
Reclassified Balance Sheet	15 - Investment in special purpose vehicles	+	Reclassified Balance Sheet	34 - Liabilities to Government-sponsored enterprises	+
Reclassified Balance Sheet	16 - Investments in government-sponsored enterprises	+	Reclassified Balance Sheet	35 - Insurance and guarantee program liabilities	+
Reclassified Balance Sheet	17 - Other assets (Note 12)	+	Reclassified Balance Sheet	36 - Advances from others and deferred revenue	+
			Reclassified Balance Sheet	37 - Other liabilities (Notes 17, 18, and 19)	+
			Reclassified Balance Sheet	41.1 - Unexpended appropriations - Funds from Dedicated Collections (Note 20)	+
			Reclassified Balance Sheet	41.2 - Unexpended appropriations - Funds from other than Dedicated Collections	+
			Reclassified Balance Sheet	42.1 - Cumulative results of operations - Funds from Dedicated Collections (Note 20)	+
			Reclassified Balance Sheet	42.2 - Cumulative results of operations - Funds from other than Dedicated Collections	+