

SUPPLEMENT

Section VII

Data Validations - Detail

| No  | Name                               | Description   | Rule | Attribute                     | Combination                |                             |  |  |  |
|-----|------------------------------------|---|------|-------------------------------|----------------------------|-----------------------------|--|--|--|
| 14E | Year of Budget Authority Indicator | Year of Budget Authority Indicator is required for the applicable USSGL accounts. |      | YEAR OF BUDGET AUTHORITY CODE | FINANCING ACCOUNT CODE     |                             |  |  |  |
|     |                                    |   | Pass | (BLANK)                       | D                          |                             |  |  |  |
|     |                                    |   | Pass | (BLANK)                       | G                          |                             |  |  |  |
|     |                                    |   | Fail | BAL                           | D                          |                             |  |  |  |
|     |                                    |   | Fail | BAL                           | G                          |                             |  |  |  |
|     |                                    |   | Fail | NEW                           | D                          |                             |  |  |  |
|     |                                    |   | Fail | NEW                           | G                          |                             |  |  |  |
| 15E | Availability Time Indicator        | Availability Time Indicator is required for the applicable USSGL accounts.        |      | USSGL ACCOUNT NUMBER          | Begin End Indicator        | AVAILABILITY TIME INDICATOR |  |  |  |
|     |                                    |   | Fail | 462000                        | B                          | A                           |  |  |  |
|     |                                    |   | Fail | 462000                        | B                          | S                           |  |  |  |
|     |                                    |   | Fail | 462000                        | E                          | (BLANK)                     |  |  |  |
|     |                                    |   | Pass | 462000                        | B                          | (BLANK)                     |  |  |  |
|     |                                    |   | Pass | 462000                        | E                          | A                           |  |  |  |
|     |                                    |   | Pass | 462000                        | E                          | S                           |  |  |  |
| 17E | Prior Year Adjustment Code         | Prior Year Adjustment Code is required for the applicable USSGL accounts.         |      | USSGL ACCOUNT NUMBER          | PRIOR YEAR ADJUSTMENT CODE | TAS STATUS                  |  |  |  |
|     |                                    |   | Fail | 411100                        | X                          | E                           |  |  |  |
|     |                                    |   | Fail | 411200                        | X                          | E                           |  |  |  |
|     |                                    |   | Fail | 411300                        | X                          | E                           |  |  |  |
|     |                                    |   | Fail | 411400                        | X                          | E                           |  |  |  |
|     |                                    |   | Fail | 411500                        | X                          | E                           |  |  |  |
|     |                                    |   | Fail | 411600                        | X                          | E                           |  |  |  |
|     |                                    |   | Fail | 411700                        | X                          | E                           |  |  |  |
|     |                                    |   | Fail | 411800                        | X                          | E                           |  |  |  |
|     |                                    |   | Fail | 412100                        | X                          | E                           |  |  |  |
|     |                                    |   | 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                           |  |  |  |

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|-----|----------------|--|-------------|----------------------|--------------|-------------------|--|--|
|     |                |  | Fail 416800 | X                    | E            |                   |  |  |
|     |                |  | Fail 417000 | X                    | E            |                   |  |  |
|     |                |  | Fail 417500 | X                    | E            |                   |  |  |
|     |                |  | Fail 419000 | X                    | E            |                   |  |  |
|     |                |  | Fail 421200 | X                    | E            |                   |  |  |
|     |                |  | Fail 429000 | X                    | E            |                   |  |  |
|     |                |  | Fail 438200 | X                    | E            |                   |  |  |
|     |                |  | Fail 438700 | X                    | E            |                   |  |  |
|     |                |  | Fail 438800 | X                    | E            |                   |  |  |
|     |                |  | Fail 439200 | X                    | E            |                   |  |  |
|     |                |  | Fail 439400 | X                    | E            |                   |  |  |
|     |                |  | Fail 439700 | X                    | E            |                   |  |  |
|     |                |  | Fail 439800 | X                    | E            |                   |  |  |
|     |                |  | Fail 439900 | X                    | E            |                   |  |  |
|     |                |  | Fail 445000 | X                    | E            |                   |  |  |
|     |                |  | Fail 462000 | X                    | E            |                   |  |  |
|     |                |  | Fail 490800 | X                    | E            |                   |  |  |
| 21E | GTAS Fund Type | Specific USSGL accounts are valid for each GTAS Fund Type. |             | USSGL ACCOUNT NUMBER | FUND TYPE    | CONCATENATE D TAS |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8526000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8585000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8594000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8595000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8596000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8600000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8602000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8604000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 015 X8608000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 070 X8530000 |                   |  |  |
|     |                |  | Fail 411400 | ET                   | 070 X8598000 |                   |  |  |
| 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            |                   |  |  |

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|-----|-----------------------|--|------|----------------------|----------------|------------------|--|--|
|     |                       |  | Pass | 435000               | ET             | U                |  |  |
| 23E | Borrowing Source Code | Borrowing Source Code is required for applicable USSGL accounts. |      | USSGL ACCOUNT NUMBER | AUTHORITY TYPE | BORROWING SOURCE |  |  |
|     |                       |  | Fail | 438200               | D              | F                |  |  |
|     |                       |  | Fail | 438200               | D              | T                |  |  |
|     |                       |  | Fail | 438200               | D              | P                |  |  |
|     |                       |  | Fail | 438200               | P              | F                |  |  |
|     |                       |  | Fail | 438200               | P              | T                |  |  |
|     |                       |  | Fail | 438200               | S              | F                |  |  |
|     |                       |  | Fail | 438200               | S              | T                |  |  |
|     |                       |  | Fail | 438200               | S              | P                |  |  |
|     |                       |  | Fail | 438200               | C              | F                |  |  |
|     |                       |  | Fail | 438200               | C              | T                |  |  |
|     |                       |  | Fail | 438200               | C              | P                |  |  |
|     |                       |  | Fail | 438200               | P              | P                |  |  |
|     |                       |  | Fail | 438200               | B              | (BLANK)          |  |  |
|     |                       |  | Pass | 438200               | B              | F                |  |  |
|     |                       |  | Pass | 438200               | B              | P                |  |  |
|     |                       |  | Pass | 438200               | B              | T                |  |  |
|     |                       |  | Pass | 438200               | D              | (BLANK)          |  |  |
|     |                       |  | Pass | 438200               | P              | (BLANK)          |  |  |
|     |                       |  | Pass | 438200               | S              | (BLANK)          |  |  |
|     |                       |  | Pass | 438200               | C              | (BLANK)          |  |  |
|     |                       |  | Fail | 438400               | C              | F                |  |  |
|     |                       |  | Fail | 438400               | C              | P                |  |  |
|     |                       |  | Fail | 438400               | C              | T                |  |  |
|     |                       |  | Fail | 438400               | D              | F                |  |  |
|     |                       |  | Fail | 438400               | D              | P                |  |  |
|     |                       |  | Fail | 438400               | D              | T                |  |  |
|     |                       |  | Fail | 438400               | P              | F                |  |  |
|     |                       |  | Fail | 438400               | P              | P                |  |  |
|     |                       |  | Fail | 438400               | P              | T                |  |  |
|     |                       |  | Fail | 438400               | S              | F                |  |  |
|     |                       |  | Fail | 438400               | S              | P                |  |  |
|     |                       |  | Fail | 438400               | S              | T                |  |  |
|     |                       |  | Pass | 438400               | P              | (BLANK)          |  |  |
|     |                       |  | Pass | 438400               | S              | (BLANK)          |  |  |
|     |                       |  | Pass | 438400               | C              | (BLANK)          |  |  |
|     |                       |  | Pass | 438400               | D              | (BLANK)          |  |  |

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

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| No | Name   | Description  | Rule | Attribute            | Combination           |                        |  |  |
|----|--|--|------|----------------------|-----------------------|------------------------|--|--|
|    |  |  | Fail | 439300               | E                     | T                      |  |  |
|    |  |  | Fail | 439300               | E                     | P                      |  |  |
|    |  |  | Fail | 439300               | F                     | F                      |  |  |
|    |  |  | Fail | 439300               | F                     | T                      |  |  |
|    |  |  | Fail | 439300               | F                     | P                      |  |  |
|    |  |  | Fail | 439300               | P                     | F                      |  |  |
|    |  |  | Fail | 439300               | P                     | T                      |  |  |
|    |  |  | Fail | 439300               | P                     | P                      |  |  |
|    |  |  | Fail | 439300               | R                     | F                      |  |  |
|    |  |  | Fail | 439300               | R                     | T                      |  |  |
|    |  |  | Fail | 439300               | R                     | P                      |  |  |
|    |  |  | Fail | 439300               | S                     | F                      |  |  |
|    |  |  | Fail | 439300               | S                     | T                      |  |  |
|    |  |  | Fail | 439300               | S                     | P                      |  |  |
|    |  |  | Pass | 439300               | B                     | F                      |  |  |
|    |  |  | Pass | 439300               | B                     | T                      |  |  |
|    |  |  | Pass | 439300               | B                     | P                      |  |  |
|    |  |  | Pass | 439300               | C                     | (BLANK)                |  |  |
|    |  |  | Pass | 439300               | D                     | (BLANK)                |  |  |
|    |  |  | Pass | 439300               | E                     | (BLANK)                |  |  |
|    |  |  | Pass | 439300               | F                     | (BLANK)                |  |  |
|    |  |  | Pass | 439300               | P                     | (BLANK)                |  |  |
|    |  |  | Pass | 439300               | R                     | (BLANK)                |  |  |
|    |  |  | Pass | 439300               | S                     | (BLANK)                |  |  |
| 25 | 439100 and Appropriation Flag Validation                 | USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).   | Fail | USSGL ACCOUNT NUMBER | APPROPRIATION FLAG    |                        |  |  |
|    |  |  |      | =439100              | =(BLANK)              |                        |  |  |
| 26 | Anticipated USSGL Account Balance in Period 12           | If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.   | Fail | Reporting Period     | DOLLAR AMOUNT         | SGL ANTICIPATED        |  |  |
|    |  |  |      | =12                  | <>0                   | =Y                     |  |  |
| 27 | Credit Cohort Year and Financing Account Code Validation | If Financing Account Code for the 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   | BUDGETARY PROPRIETARY | FINANCING ACCOUNT CODE |  |  |
|    |  |  |      | =(BLANK)             | =A                    | =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          |  |  |  |
|    |      |             | =2010    | =B        | =D          |  |  |  |

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|-----|--|--|-------|--------------------|-------------------|------------------------|--|--|
|     |  |  | =2010 | =B                 | =G                |                        |  |  |
|     |  |  | =2011 | =B                 | =D                |                        |  |  |
|     |  |  | =2011 | =B                 | =G                |                        |  |  |
|     |  |  | =2012 | =B                 | =D                |                        |  |  |
|     |  |  | =2012 | =B                 | =G                |                        |  |  |
|     |  |  | =2013 | =B                 | =D                |                        |  |  |
|     |  |  | =2013 | =B                 | =G                |                        |  |  |
|     |  |  | =2014 | =B                 | =D                |                        |  |  |
|     |  |  | =2014 | =B                 | =G                |                        |  |  |
|     |  |  | =2015 | =B                 | =D                |                        |  |  |
|     |  |  | =2015 | =B                 | =G                |                        |  |  |
|     |  |  | =2016 | =B                 | =D                |                        |  |  |
|     |  |  | =2016 | =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                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4251000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4251000      | G                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4252000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4252000      | G                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4253000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4253000      | G                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4255000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4255000      | G                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4290000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4290000      | G                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4449000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4449000      | G                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4453000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4453000      | G                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4459000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4459000      | G                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4300000      | D                      |  |  |
|     |  |  | Pass  | (BLANK)            | 091 X4300000      | G                      |  |  |
|     |  |  | Pass  | 1001               | 071 X4074000      | D                      |  |  |
|     |  |  | Pass  | 1001               | 071 X4074000      | G                      |  |  |
|     |  |  | Pass  | 1001               | 071 X4075000      | D                      |  |  |

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|-----|---|---|------|-----------------------------|--------------------------------|--------------------------------|--|--|
|     |   |   | Pass | 1001                        | 071 X4075000                   | G                              |  |  |
|     |   |   | Pass | 2017                        | 012 X4158000                   | D                              |  |  |
|     |   |   | Pass | 2017                        | 012 X4158000                   | G                              |  |  |
|     |   |   | Pass | 2017                        | 086 X4587000                   | D                              |  |  |
|     |   |   | Pass | 2017                        | 086 X4587000                   | G                              |  |  |
| 28  | PYA and Beginning Balance Validation                                    | If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).   | Fail | Begin End Indicator         | PRIOR YEAR ADJUSTMENT CODE     |                                |  |  |
|     |   |   |      | =B                          | =B                             |                                |  |  |
|     |   |   |      | =B                          | =P                             |                                |  |  |
| 29  | Program Report Category Code and Apportionment Category Code Validation | If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. | Fail | APPORTIONMENT CATEGORY CODE | PROGRAM REPORT CATEGORY NUMBER |                                |  |  |
|     |   |   |      | =(BLANK)                    | =##                            |                                |  |  |
|     |   |   |      | =A                          | =(BLANK)                       |                                |  |  |
|     |   |   |      | =B                          | =(BLANK)                       |                                |  |  |
|     |   |   |      | =E                          | =##                            |                                |  |  |
| 29E | Program Report Category Code and Apportionment Category Code Validation | If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. |      | USSGL ACCOUNT NUMBER        | APPORTIONMENT CATEGORY CODE    | PROGRAM REPORT CATEGORY NUMBER |  |  |
|     |   |   | Fail | 406000                      | B                              | ##                             |  |  |
|     |   |   | Fail | 406000                      | A                              | ##                             |  |  |
|     |   |   | Pass | 406000                      | A                              | (BLANK)                        |  |  |
|     |   |   | Pass | 406000                      | B                              | (BLANK)                        |  |  |
|     |   |   | Fail | 407000                      | A                              | ##                             |  |  |
|     |   |   | Fail | 407000                      | B                              | ##                             |  |  |
|     |   |   | Pass | 407000                      | A                              | (BLANK)                        |  |  |
|     |   |   | Pass | 407000                      | B                              | (BLANK)                        |  |  |
|     |   |   | Fail | 421000                      | A                              | ##                             |  |  |
|     |   |   | Fail | 421000                      | B                              | ##                             |  |  |
|     |   |   | Pass | 421000                      | A                              | (BLANK)                        |  |  |
|     |   |   | Pass | 421000                      | B                              | (BLANK)                        |  |  |
|     |   |   | Fail | 421500                      | A                              | ##                             |  |  |
|     |   |   | Fail | 421500                      | B                              | ##                             |  |  |
|     |   |   | Pass | 421500                      | A                              | (BLANK)                        |  |  |
|     |   |   | Pass | 421500                      | B                              | (BLANK)                        |  |  |

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

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| No  | Name  | Description   | Rule | Attribute              | Combination                   |                            |               |  |  |
|-----|---|---|------|------------------------|-------------------------------|----------------------------|---------------|--|--|
| 31  | BEA Category Validation   | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).                    | Fail | BEA CATEGORY INDICATOR | TAS LEVEL BEA CATEGORY        |                            |               |  |  |
|     |   |   |      | =D                     | =M                            |                            |               |  |  |
|     |   |   |      | =D                     | =(BLANK)                      |                            |               |  |  |
|     |   |   |      | =D                     | =I                            |                            |               |  |  |
|     |   |   |      | =D                     | =G                            |                            |               |  |  |
|     |   |   |      | =D                     | =N                            |                            |               |  |  |
|     |   |   |      | =M                     | =D                            |                            |               |  |  |
|     |   |   |      | =M                     | =(BLANK)                      |                            |               |  |  |
|     |   |   |      | =M                     | =I                            |                            |               |  |  |
|     |   |   |      | =M                     | =G                            |                            |               |  |  |
| 31E | BEA Category Validation   | The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).                    | Pass | BEA CATEGORY INDICATOR | CONCATENATE D TAS             |                            |               |  |  |
|     |   |   |      | M                      | 020 X0503000                  |                            |               |  |  |
| 32  | Is First Year and Year of Budget Authority Indicator Validation | If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P. | Fail | AVAILABILITY TYPE CODE | YEAR OF BUDGET AUTHORITY CODE | PRIOR YEAR ADJUSTMENT CODE | IS FIRST YEAR |  |  |
|     |   |   |      | <>X                    | =BAL                          | =B                         | =Y            |  |  |
|     |   |   |      | <>X                    | =BAL                          | =P                         | =Y            |  |  |
|     |   |   |      | <>X                    | =BAL                          | =X                         | =Y            |  |  |
|     |   |   |      | <>X                    | =BAL                          | =(BLANK)                   | =Y            |  |  |
|     |   |   |      | <>X                    | =NEW                          | =X                         | =N            |  |  |
|     |   |   |      | =X                     | =BAL                          | =B                         | =Y            |  |  |
|     |   |   |      | =X                     | =BAL                          | =P                         | =Y            |  |  |
|     |   |   |      | =X                     | =BAL                          | =X                         | =Y            |  |  |
| =X  | =BAL  | =(BLANK)  | =Y   |                        |                               |                            |               |  |  |

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| No  | Name  | Description   | Rule | Attribute                     | Combination                       |                                   |  |  |
|-----|---|---|------|-------------------------------|-----------------------------------|-----------------------------------|--|--|
| 32E | Is First Year and Year of Budget Authority Indicator Validation           | If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P. |      | YEAR OF BUDGET AUTHORITY CODE | IS FIRST YEAR                     | CONCATENATE D TAS                 |  |  |
|     |   |   | Pass | NEW                           | N                                 | 57920102019<br>8299000            |  |  |
| 33  | Federal Non-Federal Code and Trading Partner Agency Identifier Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099.  | Fail | FEDERAL NONFEDERAL INDICATOR  | TRADING PARTNER AGENCY IDENTIFIER |                                   |  |  |
|     |   |   |      | =(BLANK)                      | =###                              |                                   |  |  |
|     |   |   |      | =E                            | =###                              |                                   |  |  |
|     |   |   |      | =F                            | <>###                             |                                   |  |  |
|     |   |   |      | =F                            | =099                              |                                   |  |  |
|     |   |   |      | =G                            | <>099                             |                                   |  |  |
|     |   |   |      | =N                            | =###                              |                                   |  |  |
|     |   |   |      | =Z                            | =###                              |                                   |  |  |
| 33E | Federal Non-Federal Code and Trading Partner Agency Identifier Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund), then Trading Partner Agency Identifier must be 099.  | Fail | USSGL ACCOUNT NUMBER          | FEDERAL NONFEDERAL INDICATOR      | TRADING PARTNER AGENCY IDENTIFIER |  |  |
|     |   |   | Fail | 421200                        | F                                 | ###                               |  |  |
|     |   |   | Pass | 421200                        | F                                 | (BLANK)                           |  |  |
|     |   |   | Fail | 422100                        | F                                 | ###                               |  |  |
|     |   |   | Pass | 422100                        | F                                 | (BLANK)                           |  |  |
|     |   |   | Fail | 422200                        | F                                 | ###                               |  |  |
|     |   |   | Pass | 422200                        | F                                 | (BLANK)                           |  |  |
|     |   |   | Fail | 423100                        | F                                 | ###                               |  |  |
|     |   |   | Pass | 423100                        | F                                 | (BLANK)                           |  |  |
|     |   |   | Fail | 425100                        | F                                 | ###                               |  |  |
|     |   |   | Pass | 425100                        | F                                 | (BLANK)                           |  |  |
|     |   |   | Fail | 425200                        | F                                 | ###                               |  |  |
|     |   |   | Pass | 425200                        | F                                 | (BLANK)                           |  |  |
|     |   |   | Fail | 425300                        | F                                 | ###                               |  |  |
|     |   |   | Pass | 425300                        | F                                 | (BLANK)                           |  |  |
|     |   |   | Fail | 487200                        | F                                 | ###                               |  |  |
|     |   |   | Pass | 487200                        | F                                 | (BLANK)                           |  |  |
|     |   |   | Fail | 497200                        | F                                 | ###                               |  |  |

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| No  | Name   | Description  | Rule | Attribute                        | Combination                  |                                   |           |  |
|-----|--|--|------|----------------------------------|------------------------------|-----------------------------------|-----------|--|
|     |  |  | Pass | 497200                           | F                            | (BLANK)                           |           |  |
| 34  | Federal Non-Federal Code and Trading Partner Main Account Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015. | Fail | BEGINNING PERIOD OF AVAILABILITY | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE |           |  |
|     |  |  |      | <>2015                           | =E                           | #####                             |           |  |
|     |  |  |      | <>2015                           | =N                           | #####                             |           |  |
|     |  |  |      | <>2015                           | =Z                           | #####                             |           |  |
|     |  |  |      | <>2015                           | =(BLANK)                     | #####                             |           |  |
|     |  |  |      | <>2016                           | =E                           | #####                             |           |  |
|     |  |  |      | <>2016                           | =N                           | #####                             |           |  |
|     |  |  |      | <>2016                           | =Z                           | #####                             |           |  |
|     |  |  |      | <>2016                           | =(BLANK)                     | #####                             |           |  |
|     |  |  |      | =2015                            | =E                           | #####                             |           |  |
|     |  |  |      | =2015                            | =F                           | =(BLANK)                          |           |  |
|     |  |  |      | =2015                            | =G                           | =(BLANK)                          |           |  |
|     |  |  |      | =2015                            | =N                           | #####                             |           |  |
|     |  |  |      | =2015                            | =Z                           | #####                             |           |  |
|     |  |  |      | =2015                            | =(BLANK)                     | #####                             |           |  |
|     |  |  |      | =2016                            | =E                           | #####                             |           |  |
|     |  |  |      | =2016                            | =F                           | =(BLANK)                          |           |  |
|     |  |  |      | =2016                            | =G                           | =(BLANK)                          |           |  |
|     |  |  |      | =2016                            | =N                           | #####                             |           |  |
|     |  |  |      | =2016                            | =Z                           | #####                             |           |  |
|     |  |  |      | =2016                            | =(BLANK)                     | #####                             |           |  |
| 34E | Federal Non-Federal Code and Trading Partner Main Account Validation | If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015. |      | USSGL ACCOUNT NUMBER             | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE | FR ENTITY |  |
|     |  |  | Pass | (BLANK)                          | F                            | (BLANK)                           | 6900      |  |
|     |  |  | Pass | (BLANK)                          | G                            | (BLANK)                           | 6900      |  |
|     |  |  | Pass | (BLANK)                          | F                            | (BLANK)                           | 9512      |  |
|     |  |  | Pass | (BLANK)                          | G                            | (BLANK)                           | 9512      |  |
|     |  |  | Pass | (BLANK)                          | F                            | (BLANK)                           | 6100      |  |
|     |  |  | Pass | (BLANK)                          | G                            | (BLANK)                           | 6100      |  |
|     |  |  | Pass | (BLANK)                          | F                            | (BLANK)                           | 0500      |  |
|     |  |  | Pass | (BLANK)                          | G                            | (BLANK)                           | 0500      |  |
|     |  |  | Pass | (BLANK)                          | F                            | (BLANK)                           | 5901      |  |
|     |  |  | Pass | (BLANK)                          | G                            | (BLANK)                           | 5901      |  |
|     |  |  | Pass | (BLANK)                          | F                            | (BLANK)                           | 2500      |  |
|     |  |  | Pass | (BLANK)                          | G                            | (BLANK)                           | 2500      |  |

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| No | Name | Description | Rule | Attribute | Combination |         |      |  |
|----|------|-------------|------|-----------|-------------|---------|------|--|
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 5903 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 5903 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 5000 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 5000 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 0902 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 0902 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9558 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9558 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 4700 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 4700 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9518 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9518 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 0915 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 0915 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9568 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9568 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 4814 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 4814 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 4823 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 4823 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9511 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9511 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9530 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9530 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9524 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9524 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 0904 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 0904 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 4838 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 4838 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9506 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9506 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 3301 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 3301 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9560 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9560 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9508 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9508 |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9569 |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9569 |  |

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| No | Name | Description | Rule | Attribute | Combination |         |         |  |
|----|------|-------------|------|-----------|-------------|---------|---------|--|
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9500    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9500    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9540    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9540    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 4814    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 4814    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 4830    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 4830    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 4829    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 4829    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 4811    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 4811    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9516    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9516    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 9565    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 9535    |  |
|    |      |             | Pass | (BLANK)   | (BLANK)     | (BLANK) | 9578    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 3600    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 3600    |  |
|    |      |             | Pass | (BLANK)   | F           | (BLANK) | 7500    |  |
|    |      |             | Pass | (BLANK)   | G           | (BLANK) | 7500    |  |
|    |      |             | Fail | 421200    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 421200    | F           | (BLANK) | (BLANK) |  |
|    |      |             | Fail | 422100    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 422100    | F           | (BLANK) | (BLANK) |  |
|    |      |             | Fail | 422200    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 422200    | F           | (BLANK) | (BLANK) |  |
|    |      |             | Fail | 423100    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 423100    | F           | (BLANK) | (BLANK) |  |
|    |      |             | Fail | 425100    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 425100    | F           | (BLANK) | (BLANK) |  |
|    |      |             | Fail | 425200    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 425200    | F           | (BLANK) | (BLANK) |  |
|    |      |             | Fail | 425300    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 425300    | F           | (BLANK) | (BLANK) |  |
|    |      |             | Fail | 487200    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 487200    | F           | (BLANK) | (BLANK) |  |
|    |      |             | Fail | 497200    | F           | ####    | (BLANK) |  |
|    |      |             | Pass | 497200    | F           | (BLANK) | (BLANK) |  |

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| No  | Name  | Description  | Rule | Attribute                    | Combination                       |                               |                               |  |  |
|-----|---|--|------|------------------------------|-----------------------------------|-------------------------------|-------------------------------|--|--|
| 35  | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.                           | Fail | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE |                               |                               |  |  |
|     |   |  |      | =G                           | =####                             |                               |                               |  |  |
| 35E | Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation | If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.                           | Pass | FEDERAL NONFEDERAL INDICATOR | TRADING PARTNER MAIN ACCOUNT CODE |                               |                               |  |  |
|     |   |  |      | G                            | 0000                              |                               |                               |  |  |
| 36  | TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation | USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.                                  | Fail | USSGL ACCOUNT NUMBER         | Fund Family                       |                               |                               |  |  |
|     |   |  |      | =192100                      | <>0200500                         |                               |                               |  |  |
|     |   |  |      | =192100                      | <>0200550                         |                               |                               |  |  |
|     |   |  |      | =192100                      | <>0200551                         |                               |                               |  |  |
|     |   |  |      | =192100                      | <>0200575                         |                               |                               |  |  |
|     |   |  |      | =192100                      | <>0200903                         |                               |                               |  |  |
|     |   |  |      | =192100                      | <>0200904                         |                               |                               |  |  |
|     |   |  |      | =192100                      | <>0201875                         |                               |                               |  |  |
| 37  | Pd 12 Zero Balance Validation   | The Dollar Amount for specific USSGL accounts must be \$0 in period 12.  | Fail | Reporting Period             | USSGL ACCOUNT NUMBER              | DOLLAR AMOUNT                 |                               |  |  |
|     |   |  |      | =12                          | =109000                           | <>0                           |                               |  |  |
|     |   |  |      | =12                          | =209010                           | <>0                           |                               |  |  |
|     |   |  |      | =12                          | =424000                           | <>0                           |                               |  |  |
|     |   |  |      | =12                          | =439500                           | <>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                            |  |  |

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| No  | Name   | Description  | Rule | Attribute            | Combination             |                        |                        |                |
|-----|--|--|------|----------------------|-------------------------|------------------------|------------------------|----------------|
| 41  | Prior Year Upward and Downward Adjustments and Is First Year | Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year. | Fail | USSGL ACCOUNT NUMBER | IS FIRST YEAR           |                        |                        |                |
|     |  |  |      | =498100              | =Y                      |                        |                        |                |
|     |  |  |      | =498200              | =Y                      |                        |                        |                |
| 42  | USSGL 490800 TAS limitation                                  | USSGL 490800 is restricted to specific TAS.  | Fail | USSGL ACCOUNT NUMBER |                         |                        |                        |                |
|     |  |  |      | =490800              |                         |                        |                        |                |
| 42E | USSGL 490800 TAS limitation                                  | USSGL 490800 is restricted to specific TAS.  |      | CONCATENATE D TAS    |                         |                        |                        |                |
|     |  |  |      | Pass 010 X4518000    |                         |                        |                        |                |
|     |  |  |      | Pass 020 X0550000    |                         |                        |                        |                |
|     |  |  |      | Pass 088 X0300000    |                         |                        |                        |                |
|     |  |  |      | Pass 020011 X0074000 |                         |                        |                        |                |
| 43  | USSGL 412200 is limited to TAS 20X0550                       | USSGL 412200 is limited to TAS 20X0550   | Fail | AGENCY IDENTIFIER    | AVAILABILITY TYPE CODE  | MAIN ACCOUNT CODE      | USSGL ACCOUNT NUMBER   |                |
|     |  |  |      | <>020                | <>X                     | <>0550                 | =412200                |                |
| 44  | USSGLs limited to X Authority Duration Code                  | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).     | Fail | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE |                        |                        |                |
|     |  |  |      | =412200              | <>X                     |                        |                        |                |
|     |  |  |      | =413600              | <>X                     |                        |                        |                |
|     |  |  |      | =414900              | <>X                     |                        |                        |                |
|     |  |  |      | =415700              | <>X                     |                        |                        |                |
|     |  |  |      | =415800              | <>X                     |                        |                        |                |
|     |  |  |      | =427300              | <>X                     |                        |                        |                |
|     |  |  |      | =436000              | <>X                     |                        |                        |                |
|     |  |  |      | =438400              | <>X                     |                        |                        |                |
|     |  |  |      | =439400              | <>X                     |                        |                        |                |
|     |  |  |      | =439700              | <>X                     |                        |                        |                |
|     |  |  |      | =439800              | <>X                     |                        |                        |                |
| 44E | USSGLs limited to X Authority Duration Code                  | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).     |      | USSGL ACCOUNT NUMBER | AUTHORITY TYPE          | BEA CATEGORY INDICATOR | CONCATENATE D TAS      | Reduction Type |
|     |  |  |      | Pass 414900          | (BLANK)                 | (BLANK)                | 01320122022<br>0516000 | (BLANK)        |
|     |  |  |      | Pass 414900          | (BLANK)                 | (BLANK)                | 01320122022<br>8233000 | (BLANK)        |

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| No | Name | Description | Rule | Attribute | Combination |   |                        |             |
|----|------|-------------|------|-----------|-------------|---|------------------------|-------------|
|    |      |             | Pass | 415800    | (BLANK)     | D | 07020132015<br>0715000 | (BLANK<br>) |
|    |      |             | Pass | 415800    | (BLANK)     | D | 07020142016<br>0715000 | (BLANK<br>) |
|    |      |             | Pass | 438400    | P           | M | 01220132013<br>1143000 | SEQ         |
|    |      |             | Pass | 438400    | P           | M | 01220142014<br>1143000 | SEQ         |
|    |      |             | Pass | 438400    | P           | M | 01220152015<br>1143000 | SEQ         |
|    |      |             | Pass | 438400    | P           | M | 01320122022<br>8233000 | SEQ         |
|    |      |             | Pass | 438400    | S           | D | 01620132013<br>1200000 | SEQ         |
|    |      |             | Pass | 438400    | S           | D | 02020132013<br>0560000 | SEQ         |
|    |      |             | Pass | 438400    | P           | D | 02520132014<br>4472000 | SEQ         |
|    |      |             | Pass | 438400    | S           | D | 02720132013<br>0100000 | SEQ         |
|    |      |             | Pass | 438400    | P           | D | 04720132015<br>4542001 | SEQ         |
|    |      |             | Pass | 438400    | P           | D | 06020122012<br>8237000 | SEQ         |
|    |      |             | Pass | 438400    | S           | D | 06920132013<br>0102000 | OTR         |
|    |      |             | Pass | 438400    | S           | D | 06920132013<br>0301000 | OTR         |
|    |      |             | Pass | 438400    | S           | D | 06920132013<br>1301000 | SEQ         |
|    |      |             | Pass | 438400    | P           | D | 06920132014<br>5282000 | ATB         |
|    |      |             | Pass | 438400    | P           | D | 06920132014<br>5282000 | SEQ         |
|    |      |             | Pass | 438400    | P           | D | 06920132015<br>8121000 | ATB         |
|    |      |             | Pass | 438400    | P           | D | 06920132015<br>8121000 | SEQ         |
|    |      |             | Pass | 438400    | S           | D | 07020132015<br>0715000 | SEQ         |
|    |      |             | Pass | 438400    | S           | D | 07120132015<br>0100000 | SEQ         |
|    |      |             | Pass | 438400    | S           | M | 07520152016<br>0128000 | SEQ         |

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| No | Name                              | Description  | Rule | Attribute         | Combination          |   |                        |             |
|----|-----------------------------------|--|------|-------------------|----------------------|---|------------------------|-------------|
|    |                                   |  | Pass | 438400            | S                    | M | 07520152016<br>0350000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | M | 07520142014<br>0509000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | D | 07520142014<br>0511000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | M | 07520132018<br>0511000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | M | 07520142019<br>0511000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | M | 07520152020<br>0511000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | M | 07520142014<br>0519000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | D | 07520132013<br>0600000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | D | 07520132013<br>0943000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | M | 07520152016<br>0943000 | SEQ         |
|    |                                   |  | Pass | 438400            | P                    | D | 07520132014<br>8393000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | D | 08620132013<br>0186000 | OTR         |
|    |                                   |  | Pass | 438400            | P                    | D | 08620132014<br>4586000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | D | 09720132013<br>0130000 | SEQ         |
|    |                                   |  | Pass | 438400            | S                    | D | 34920132013<br>1712000 | SEQ         |
|    |                                   |  | Pass | 438400            | P                    | M | 57920102019<br>8299000 | SEQ         |
|    |                                   |  | Pass | 439800            | S                    | D | 07020132015<br>0715000 | (BLANK<br>) |
|    |                                   |  | Pass | 439800            | S                    | D | 07020142016<br>0715000 | (BLANK<br>) |
| 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              |   |                        |             |

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| No | Name  | Description  | Rule | Attribute                    | Combination |  |  |  |  |
|----|---|--|------|------------------------------|-------------|--|--|--|--|
| 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                    |             |  |  |  |  |
|    |   |  | =E   | <>0128028                    |             |  |  |  |  |
|    |   |  | =E   | <>0130300                    |             |  |  |  |  |
|    |   |  | =E   | <>0131006                    |             |  |  |  |  |
|    |   |  | =E   | <>0131440                    |             |  |  |  |  |
|    |   |  | =E   | <>0131450                    |             |  |  |  |  |
|    |   |  | =E   | <>0134295                    |             |  |  |  |  |
|    |   |  | =E   | <>0140680                    |             |  |  |  |  |
|    |   |  | =E   | <>0140803                    |             |  |  |  |  |
|    |   |  | =E   | <>0140804                    |             |  |  |  |  |
|    |   |  | =E   | <>0141039                    |             |  |  |  |  |
|    |   |  | =E   | <>0141125                    |             |  |  |  |  |
|    |   |  | =E   | <>0141610                    |             |  |  |  |  |
|    |   |  | =E   | <>0141611                    |             |  |  |  |  |
|    |   |  | =E   | <>0141612                    |             |  |  |  |  |
|    |   |  | =E   | <>0142100                    |             |  |  |  |  |
|    |   |  | =E   | <>0144523                    |             |  |  |  |  |
|    |   |  | =E   | <>0144529                    |             |  |  |  |  |
|    |   |  | =E   | <>0145015                    |             |  |  |  |  |

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| No | Name | Description | Rule | Attribute | Combination |  |  |  |  |
|----|------|-------------|------|-----------|-------------|--|--|--|--|
|    |      |             | =E   | <>0145017 |             |  |  |  |  |
|    |      |             | =E   | <>0145020 |             |  |  |  |  |
|    |      |             | =E   | <>0148069 |             |  |  |  |  |
|    |      |             | =E   | <>0150200 |             |  |  |  |  |
|    |      |             | =E   | <>0151060 |             |  |  |  |  |
|    |      |             | =E   | <>0151100 |             |  |  |  |  |
|    |      |             | =E   | <>0151300 |             |  |  |  |  |
|    |      |             | =E   | <>0171804 |             |  |  |  |  |
|    |      |             | =E   | <>0171810 |             |  |  |  |  |
|    |      |             | =E   | <>0201008 |             |  |  |  |  |
|    |      |             | =E   | <>0204444 |             |  |  |  |  |
|    |      |             | =E   | <>0204502 |             |  |  |  |  |
|    |      |             | =E   | <>0212032 |             |  |  |  |  |
|    |      |             | =E   | <>0254468 |             |  |  |  |  |
|    |      |             | =E   | <>0514596 |             |  |  |  |  |
|    |      |             | =E   | <>0573010 |             |  |  |  |  |
|    |      |             | =E   | <>0573020 |             |  |  |  |  |
|    |      |             | =E   | <>0573400 |             |  |  |  |  |
|    |      |             | =E   | <>0573600 |             |  |  |  |  |
|    |      |             | =E   | <>0608118 |             |  |  |  |  |
|    |      |             | =E   | <>0694089 |             |  |  |  |  |
|    |      |             | =E   | <>0698083 |             |  |  |  |  |
|    |      |             | =E   | <>0700500 |             |  |  |  |  |
|    |      |             | =E   | <>0700509 |             |  |  |  |  |
|    |      |             | =E   | <>0700530 |             |  |  |  |  |
|    |      |             | =E   | <>0700531 |             |  |  |  |  |
|    |      |             | =E   | <>0700542 |             |  |  |  |  |
|    |      |             | =E   | <>0700610 |             |  |  |  |  |
|    |      |             | =E   | <>0705687 |             |  |  |  |  |
|    |      |             | =E   | <>0705694 |             |  |  |  |  |
|    |      |             | =E   | <>0800109 |             |  |  |  |  |
|    |      |             | =E   | <>0800110 |             |  |  |  |  |
|    |      |             | =E   | <>0800111 |             |  |  |  |  |
|    |      |             | =E   | <>0800114 |             |  |  |  |  |
|    |      |             | =E   | <>0800115 |             |  |  |  |  |
|    |      |             | =E   | <>0800122 |             |  |  |  |  |
|    |      |             | =E   | <>0804546 |             |  |  |  |  |
|    |      |             | =E   | <>0884578 |             |  |  |  |  |
|    |      |             | =E   | <>0930100 |             |  |  |  |  |
|    |      |             | =E   | <>0978337 |             |  |  |  |  |

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| No  | Name  | Description  | Rule | Attribute                          | Combination            |  |  |  |  |
|-----|---|--|------|------------------------------------|------------------------|--|--|--|--|
|     |   |  | =E   | <>3391400                          |                        |  |  |  |  |
|     |   |  | =E   | <>3491712                          |                        |  |  |  |  |
|     |   |  | =E   | <>4554110                          |                        |  |  |  |  |
|     |   |  | =E   | <>5124331                          |                        |  |  |  |  |
| 46E | TAS Restrictions for Non-Federal Exceptions | Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS |      | FEDERAL<br>NONFEDERAL<br>INDICATOR | CONCATENATE<br>D TAS   |  |  |  |  |
|     |   |  | Fail | E                                  | 01420092010<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420092011<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420102010<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420102011<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420102012<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420112011<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420112012<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420112013<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420122012<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420122013<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420122014<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420132013<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420132014<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420132015<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420142014<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420142015<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 01420142016<br>2100000 |  |  |  |  |
|     |   |  | Fail | E                                  | 05720082010<br>3010000 |  |  |  |  |

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| No | Name  | Description  | Rule | Attribute        | Combination                       |  |  |  |
|----|---|--|------|------------------|-----------------------------------|--|--|--|
|    |   |  | Fail | E                | 05720092011<br>3010000            |  |  |  |
|    |   |  | Fail | E                | 05720102012<br>3010000            |  |  |  |
|    |   |  | Fail | E                | 05720112013<br>3010000            |  |  |  |
|    |   |  | Fail | E                | 05720082010<br>3020000            |  |  |  |
|    |   |  | Fail | E                | 05720092011<br>3020000            |  |  |  |
|    |   |  | Fail | E                | 05720102012<br>3020000            |  |  |  |
|    |   |  | Fail | E                | 05720112013<br>3020000            |  |  |  |
|    |   |  | Fail | E                | 05720102010<br>3400000            |  |  |  |
|    |   |  | Fail | E                | 05720112011<br>3400000            |  |  |  |
|    |   |  | Fail | E                | 05720122012<br>3400000            |  |  |  |
|    |   |  | Fail | E                | 05720132013<br>3400000            |  |  |  |
|    |   |  | Fail | E                | 05720092010<br>3600000            |  |  |  |
|    |   |  | Fail | E                | 05720102011<br>3600000            |  |  |  |
|    |   |  | Fail | E                | 05720112012<br>3600000            |  |  |  |
|    |   |  | Fail | E                | 05720122013<br>3600000            |  |  |  |
|    |   |  | Fail | E                | 06905720102010<br>3400005         |  |  |  |
|    |   |  | Fail | E                | 06905720112011<br>3400005         |  |  |  |
|    |   |  | Fail | E                | 06905720122012<br>3400005         |  |  |  |
|    |   |  | Fail | E                | 06905720132013<br>3400005         |  |  |  |
| 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                                |  |  |  |

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

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| No | Name   | Description   | Rule | Attribute            | Combination                       |                                     |  |  |
|----|--|---|------|----------------------|-----------------------------------|-------------------------------------|--|--|
|    |  |   | Pass | I                    | M                                 |                                     |  |  |
|    |  |   | Pass | I                    | I                                 |                                     |  |  |
|    |  |   | Pass | I                    | D                                 |                                     |  |  |
|    |  |   | Pass | D                    | M                                 |                                     |  |  |
|    |  |   | Pass | D                    | D                                 |                                     |  |  |
|    |  |   | Pass | M                    | M                                 |                                     |  |  |
|    |  |   | Pass | M                    | I                                 |                                     |  |  |
|    |  |   | Pass | M                    | D                                 |                                     |  |  |
|    |  |   | Pass | D                    | I                                 |                                     |  |  |
| 49 | USSGL Accounts and Borrowing Authority Indicator | USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public. | Fail | USSGL ACCOUNT NUMBER | BORROWING AUTHORITY FROM TREASURY | BORROWING AUTHORITY FROM THE PUBLIC |  |  |
|    |  |   |      | =404200              | =N                                | =N                                  |  |  |
|    |  |   |      | =404400              | =N                                | =N                                  |  |  |
|    |  |   |      | =414000              | =N                                | =N                                  |  |  |
|    |  |   |      | =414100              | =N                                | =N                                  |  |  |
|    |  |   |      | =414300              | =N                                | =N                                  |  |  |
|    |  |   |      | =414400              | =N                                | =N                                  |  |  |
|    |  |   |      | =414500              | =N                                | =N                                  |  |  |
|    |  |   |      | =414800              | =N                                | =N                                  |  |  |
|    |  |   |      | =414900              | =N                                | =N                                  |  |  |
| 50 | USSGL Accounts and Contract Authority Indicator  | USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.                       | Fail | USSGL ACCOUNT NUMBER | CONTRACT AUTHORITY                |                                     |  |  |
|    |  |   |      | =403200              | =N                                |                                     |  |  |
|    |  |   |      | =403400              | =N                                |                                     |  |  |
|    |  |   |      | =413000              | =N                                |                                     |  |  |
|    |  |   |      | =413100              | =N                                |                                     |  |  |
|    |  |   |      | =413200              | =N                                |                                     |  |  |
|    |  |   |      | =413300              | =N                                |                                     |  |  |
|    |  |   |      | =413400              | =N                                |                                     |  |  |
|    |  |   |      | =413500              | =N                                |                                     |  |  |
|    |  |   |      | =413600              | =N                                |                                     |  |  |
|    |  |   |      | =413800              | =N                                |                                     |  |  |
|    |  |   |      | =413900              | =N                                |                                     |  |  |

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| No      | Name  | Description  | Rule | Attribute                  | Combination                  |  |  |  |  |
|---------|---|--|------|----------------------------|------------------------------|--|--|--|--|
| 51      | Backdated Transaction and Prior Year Adjustment   | If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed. | Fail | PRIOR YEAR ADJUSTMENT CODE | Backdated Transaction        |  |  |  |  |
|         |   |  |      | =B                         | =N                           |  |  |  |  |
| 52      | Is First Year and Beginning Balance Validation  | If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.  | Fail | Begin End Indicator        | IS FIRST YEAR                |  |  |  |  |
|         |   |  |      | =B                         | =Y                           |  |  |  |  |
| 53      | USSGLs limited to ESF and Sinking Fund TAS  | USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 463500, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 020X4444 and 020X0575.   | Fail | USSGL ACCOUNT NUMBER       |                              |  |  |  |  |
|         |   |  |      | =120500                    |                              |  |  |  |  |
|         |   |  |      | =120900                    |                              |  |  |  |  |
|         |   |  |      | =134400                    |                              |  |  |  |  |
|         |   |  |      | =138400                    |                              |  |  |  |  |
|         |   |  |      | =167000                    |                              |  |  |  |  |
|         |   |  |      | =167100                    |                              |  |  |  |  |
|         |   |  |      | =167200                    |                              |  |  |  |  |
|         |   |  |      | =167900                    |                              |  |  |  |  |
|         |   |  |      | =219200                    |                              |  |  |  |  |
|         |   |  |      | =219300                    |                              |  |  |  |  |
|         |   |  |      | =463500                    |                              |  |  |  |  |
|         |   |  |      | =633800                    |                              |  |  |  |  |
|         |   |  |      | =718100                    |                              |  |  |  |  |
| =719100 |   |  |      |                            |                              |  |  |  |  |
| 53E     | USSGLs limited to ESF and Sinking Fund TAS  | USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 463500, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 020X4444 and 020X0575.   |      | CONCATENATE D TAS          |                              |  |  |  |  |
|         |   |  |      | Pass                       | 020 X0575000                 |  |  |  |  |
|         |   |  |      | Pass                       | 020 X4444000                 |  |  |  |  |
| 55      | USSGL 259000 and 633000 with "G" Federal Non Federal Indicator limited to certain TAS'. | The use of the "G" domain value for 259000 and 633300 is limited to certain TAS'.  | Fail | USSGL ACCOUNT NUMBER       | FEDERAL NONFEDERAL INDICATOR |  |  |  |  |

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| No  | Name  | Description  | Rule | Attribute                  | Combination                        |           |  |  |  |
|-----|---|--|------|----------------------------|------------------------------------|-----------|--|--|--|
|     |   |  |      | =259000                    | =G                                 |           |  |  |  |
|     |   |  |      | =633000                    | =G                                 |           |  |  |  |
| 55E | USSGL 259000 and 633000 with "G" Federal Non Federal Indicator limited to certain TAS'.                     | The use of the "G" domain value for 259000 and 633300 is limited to certain TAS'.  |      | CONCATENATE<br>D TAS       |                                    |           |  |  |  |
|     |   |  | Pass | 089 1424000                |                                    |           |  |  |  |
|     |   |  | Pass | 089 1435000                |                                    |           |  |  |  |
|     |   |  | Pass | 089 2247000                |                                    |           |  |  |  |
|     |   |  | Pass | 089 2248000                |                                    |           |  |  |  |
|     |   |  | Pass | 089 2249000                |                                    |           |  |  |  |
|     |   |  | Pass | 089 2814000                |                                    |           |  |  |  |
|     |   |  | Pass | 089 X0302000               |                                    |           |  |  |  |
|     |   |  | Pass | 089 X0303000               |                                    |           |  |  |  |
|     |   |  | Pass | 089 X4045000               |                                    |           |  |  |  |
|     |   |  | Pass | 089 X4452000               |                                    |           |  |  |  |
|     |   |  | Pass | 089 X5068000               |                                    |           |  |  |  |
|     |   |  | Pass | 089 X5649000               |                                    |           |  |  |  |
| 56  | USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.                             | Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.  | Fail | USSGL<br>ACCOUNT<br>NUMBER | FEDERAL<br>NONFEDERAL<br>INDICATOR |           |  |  |  |
|     |   |  |      | =199000                    | =G                                 |           |  |  |  |
| 56E | USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.                             | Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.  |      | AGENCY<br>IDENTIFIER       |                                    |           |  |  |  |
|     |   |  | Pass | 018                        |                                    |           |  |  |  |
| 57  | USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'                                 | Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.  | Fail | USSGL<br>ACCOUNT<br>NUMBER | FEDERAL<br>NONFEDERAL<br>INDICATOR |           |  |  |  |
|     |   |  |      | =750000                    | =G                                 |           |  |  |  |
| 57E | USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'                                 | Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.  |      | CONCATENATE<br>D TAS       |                                    |           |  |  |  |
|     |   |  | Pass | 020 X5080000               |                                    |           |  |  |  |
|     |   |  | Pass | 455 X4110000               |                                    |           |  |  |  |
| 61  | USSGL Accounts with Federal Non Federal Indicator "Z" domain value are limited to Fund Type "Deposit" (DF). | USSGL's 134200, 161000, 161100, 161200, 161300, 531100, 711100, and 721100 with Federal Non Federal Indicator "Z" domain value are limited to Fund Type "Deposit" (DF) | Fail | USSGL<br>ACCOUNT<br>NUMBER | FEDERAL<br>NONFEDERAL<br>INDICATOR | FUND TYPE |  |  |  |
|     |   |  |      | =134200                    | =Z                                 | <>DF      |  |  |  |
|     |   |  |      | =161000                    | =Z                                 | <>DF      |  |  |  |
|     |   |  |      | =161100                    | =Z                                 | <>DF      |  |  |  |

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| No  | Name  | Description   | Rule | Attribute            | Combination                       |                        |                |                |
|-----|---|---|------|----------------------|-----------------------------------|------------------------|----------------|----------------|
|     |   |   |      | =161200              | =Z                                | <>DF                   |                |                |
|     |   |   |      | =161300              | =Z                                | <>DF                   |                |                |
|     |   |   |      | =531100              | =Z                                | <>DF                   |                |                |
|     |   |   |      | =711100              | =Z                                | <>DF                   |                |                |
|     |   |   |      | =721100              | =Z                                | <>DF                   |                |                |
| 64  | USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"               | USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.                     | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE                    | FUND TYPE              | Fund Family    | Reduction Type |
|     |   |   |      | =438400              | =P                                | =EG                    | <>0121143      | =SEQ           |
| 64E | USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"               | USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.                     |      | USSGL ACCOUNT NUMBER | AUTHORITY TYPE                    | CONCATENATED TAS       | Reduction Type |                |
|     |   |   | Fail | 438400               | P                                 | 01220112011<br>1143000 | SEQ            |                |
|     |   |   | Fail | 438400               | P                                 | 01220122012<br>1143000 | SEQ            |                |
| 65  | Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS                 | Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.   | Fail | USSGL ACCOUNT NUMBER | PRIOR YEAR ADJUSTMENT CODE        | TAS STATUS             |                |                |
|     |   |   |      | =411900              | =X                                | =E                     |                |                |
| 65E | Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS                 | Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.   | Pass | 411900               | X                                 | E                      | 0160327        |                |
| 66  | Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T" | The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'. | Fail | BORROWING SOURCE     | BORROWING AUTHORITY FROM TREASURY |                        |                |                |
|     |   |   |      | =T                   | =N                                |                        |                |                |
| 66E | Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T" | The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'. | Pass | T                    | 012 X5531000                      | N                      |                |                |
| 67  | Limited use of specific USSGL Accounts with Authority Type Code "B"                     | The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.   | Fail | USSGL ACCOUNT NUMBER | AUTHORITY TYPE                    |                        |                |                |
|     |   |   |      | =412600              | =B                                |                        |                |                |
|     |   |   |      | =412800              | =B                                |                        |                |                |
|     |   |   |      | =412900              | =B                                |                        |                |                |
|     |   |   |      | =414600              | =B                                |                        |                |                |

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| No  | Name  | Description  | Rule | Attribute                             | Combination       |                        |                      |                         |  |
|-----|---|--|------|---------------------------------------|-------------------|------------------------|----------------------|-------------------------|--|
| 67E | Limited use of specific USSGL Accounts with Authority Type Code "B"   | The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.  |      | ALLOCATION TRANSFER AGENCY IDENTIFIER | AGENCY IDENTIFIER | MAIN ACCOUNT CODE      | USSGL ACCOUNT NUMBER | AUTHORITY DURATION CODE |  |
|     |   |  | Pass | (BLANK)                               | 012               | 5531                   | 412600               | X                       |  |
|     |   |  | Pass | (BLANK)                               | 012               | 5531                   | 412800               | X                       |  |
|     |   |  | Pass | (BLANK)                               | 016               | 8042                   | 412800               | X                       |  |
|     |   |  | Pass | (BLANK)                               | 016               | 8144                   | 414600               | X                       |  |
|     |   |  | Pass | (BLANK)                               | 089               | 4404                   | 414600               | X                       |  |
|     |   |  | Pass | (BLANK)                               | 089               | 4455                   | 414600               | X                       |  |
|     |   |  | Pass | (BLANK)                               | 089               | 4576                   | 414600               | X                       |  |
|     |   |  | Pass | (BLANK)                               | 089               | 4579                   | 414600               | X                       |  |
|     |   |  | Pass | (BLANK)                               | 016               | 8042                   | 412900               | X                       |  |
| 68  | Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D" | The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS. |      | USSGL ACCOUNT NUMBER                  | AUTHORITY TYPE    | BEA CATEGORY INDICATOR | FUND TYPE            | FINANCING ACCOUNT CODE  |  |
|     |   |  | Fail | =404700                               | =B                | =M                     | =EP                  | =D                      |  |
|     |   |  | Fail | =404700                               | =B                | =M                     | =ER                  | =D                      |  |
| 68E | Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D" | The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS. |      | CONCATENATED TAS                      |                   |                        |                      |                         |  |
|     |   |  | Pass | 089 X4455000                          |                   |                        |                      |                         |  |
|     |   |  | Pass | 089 X4576000                          |                   |                        |                      |                         |  |
|     |   |  | Pass | 089 X4579000                          |                   |                        |                      |                         |  |
| 69  | Limited use of specific USSGL and Fund Type combinations  | The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.  |      | USSGL ACCOUNT NUMBER                  | FUND TYPE         |                        |                      |                         |  |
|     |   |  | Fail | =411900                               | =ES               |                        |                      |                         |  |
|     |   |  | Fail | =411900                               | =ET               |                        |                      |                         |  |
|     |   |  | Fail | =412700                               | =EG               |                        |                      |                         |  |
|     |   |  | Fail | =412800                               | =EG               |                        |                      |                         |  |
|     |   |  | Fail | =412900                               | =EG               |                        |                      |                         |  |
|     |   |  | Fail | =417100                               | =EG               |                        |                      |                         |  |
|     |   |  | Fail | =417200                               | =EP               |                        |                      |                         |  |
|     |   |  | Fail | =417300                               | =EG               |                        |                      |                         |  |
|     |   |  | Fail | =417300                               | =EP               |                        |                      |                         |  |

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| No  | Name   | Description   | Rule | Attribute                                      | Combination          |                      |                            |                                     |
|-----|--|---|------|--|----------------------|----------------------|----------------------------|-------------------------------------|
|     |  |   |      | ALLOCATION<br>TRANSFER<br>AGENCY<br>IDENTIFIER | AGENCY<br>IDENTIFIER | MAIN ACCOUNT<br>CODE | USSGL<br>ACCOUNT<br>NUMBER | AUTHORITY<br>DURATION<br>ON<br>CODE |
| 69E | Limited use of specific USSGL and Fund Type combinations | The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols. | Pass | (BLANK)  | 012                  | 5205                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 014                  | 5132                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 014                  | 5143                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 014                  | 5241                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 014                  | 5474                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 014                  | 5485                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 014                  | 5884                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8526                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8585                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8594                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8595                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8596                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8600                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8602                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8604                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 8608                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 089                  | 5068                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 089                  | 5369                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 487                  | 5415                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 012                  | 1143                 | 412700                     | A                                   |
|     |  |   | Pass | (BLANK)  | 016                  | 0327                 | 412700                     | M                                   |
|     |  |   | Pass | (BLANK)  | 016                  | 0327                 | 412800                     | M                                   |
|     |  |   | Pass | (BLANK)  | 031                  | 0200                 | 412800                     | M                                   |
|     |  |   | Pass | (BLANK)  | 031                  | 0200                 | 412800                     | X                                   |
|     |  |   | Pass | (BLANK)  | 031                  | 0300                 | 412800                     | M                                   |
|     |  |   | Pass | (BLANK)  | 431                  | 0500                 | 412800                     | M                                   |
|     |  |   | Pass | (BLANK)  | 012                  | 1143                 | 412900                     | A                                   |
|     |  |   | Pass | (BLANK)  | 016                  | 0327                 | 412900                     | M                                   |
|     |  |   | Pass | (BLANK)  | 096                  | 3122                 | 417100                     | X                                   |
|     |  |   | Pass | (BLANK)  | 096                  | 3123                 | 417100                     | X                                   |
|     |  |   | Pass | (BLANK)  | 089                  | 4045                 | 417200                     | X                                   |
|     |  |   | Pass | (BLANK)  | 089                  | 4045                 | 417300                     | X                                   |
|     |  |   | Pass | (BLANK)  | 096                  | 3122                 | 417300                     | X                                   |
|     |  |   | Pass | (BLANK)  | 096                  | 3123                 | 417300                     | X                                   |
|     |  |   | Pass | (BLANK)  | 014                  | 5015                 | 411900                     | X                                   |
|     |  |   | Pass | (BLANK)  | 015                  | 5073                 | 411900                     | X                                   |

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| No  | Name  | Description   | Rule | Attribute               | Combination            |                     |         |  |  |
|-----|---|---|------|-------------------------|------------------------|---------------------|---------|--|--|
| 70  | Limited Use of USSGL 415100 with Authority Type Code "P"                                | The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.   | Fail | USSGL ACCOUNT NUMBER    | AUTHORITY TYPE         |                     |         |  |  |
|     |   |   |      | =415100                 | =P                     |                     |         |  |  |
| 70E | Limited Use of USSGL 415100 with Authority Type Code "P"                                | The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.   |      | BEA CATEGORY INDICATOR  | CONCATENATE D TAS      |                     |         |  |  |
|     |   |   |      | Pass                    | M                      | 091 X5557000        |         |  |  |
|     |   |   |      | Pass                    | M                      | 014 X5656000        |         |  |  |
|     |   |   |      | Pass                    | M                      | 011 X5512000        |         |  |  |
|     |   |   |      | Pass                    | M                      | 01320122022 8233000 |         |  |  |
|     |   |   |      | Pass                    | M                      | 02020152016 5445000 |         |  |  |
| 71  | Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"   | The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER    | AUTHORITY TYPE         | FUND TYPE           |         |  |  |
|     |   |   |      | =438200                 | =S                     | =ES                 |         |  |  |
|     |   |   |      | =438200                 | =S                     | =ET                 |         |  |  |
|     |   |   |      | =438400                 | =S                     | =ES                 |         |  |  |
| 71E | Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"   | The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS. |      | CONCATENATE D TAS       |                        |                     |         |  |  |
|     |   |   |      | Pass                    | 069 X5423000           |                     |         |  |  |
|     |   |   |      | Pass                    | 097 X8164000           |                     |         |  |  |
| 72  | Limited use of USSGL 412400 with Fund Type "EG".  | The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.   | Fail | USSGL ACCOUNT NUMBER    | FUND TYPE              |                     |         |  |  |
|     |   |   |      | =412400                 | =EG                    |                     |         |  |  |
| 72E | Limited use of USSGL 412400 with Fund Type "EG".  | The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.   |      | AUTHORITY DURATION CODE | TAS STATUS             | Fund Family         |         |  |  |
|     |   |   |      | Pass                    | A                      | U                   | 0121143 |  |  |
| 73  | Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" | The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.                               | Fail | USSGL ACCOUNT NUMBER    | AUTHORITY TYPE         | FUND TYPE           |         |  |  |
|     |   |   |      | =415700                 | =P                     | =EG                 |         |  |  |
|     |   |   |      | =439700                 | =P                     | =EG                 |         |  |  |
| 73E | Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" | The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.                               |      | USSGL ACCOUNT NUMBER    | BEA CATEGORY INDICATOR | CONCATENATE D TAS   |         |  |  |

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| No  | Name  | Description   | Rule | Attribute                    | Combination                       |              |  |  |  |
|-----|---|---|------|------------------------------|-----------------------------------|--------------|--|--|--|
|     |   |   | Pass | 415700                       | (BLANK)                           | 012 X1002000 |  |  |  |
|     |   |   | Pass | 415700                       | (BLANK)                           | 012 X1004000 |  |  |  |
|     |   |   | Pass | 439700                       | M                                 | 012 X1002000 |  |  |  |
|     |   |   | Pass | 439700                       | M                                 | 012 X1004000 |  |  |  |
| 74  | Limited Use of USSGL 439100 with PYA "X" on Expired TAS   | The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.  | Fail | USSGL ACCOUNT NUMBER         | PRIOR YEAR ADJUSTMENT CODE        | TAS STATUS   |  |  |  |
|     |   |   |      | =439100                      | =X                                | =E           |  |  |  |
| 74E | Limited Use of USSGL 439100 with PYA "X" on Expired TAS   | The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.  |      | CONCATENATE D TAS            |                                   |              |  |  |  |
|     |   |   | Pass | 016201020110327000           |                                   |              |  |  |  |
| 75  | Prohibited Use of Exchange Activity with the General Fund | General Fund does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"                 | Fail | FEDERAL NONFEDERAL INDICATOR | EXCHANGE OR NONEXCHANGE INDICATOR |              |  |  |  |
|     |   |   |      | =G                           | =E                                |              |  |  |  |
|     |   |   |      | =G                           | =X                                |              |  |  |  |
| 76  | USSGLs Limited to IMF                                     | USSGL accounts 119305, 119306, 119307, 119309, 119333, 411990, 417590, 417690, 420190, 462090, 719090, and 729090 are restricted to IMF TAS only. | Fail | USSGL ACCOUNT NUMBER         |                                   |              |  |  |  |
|     |   |   |      | =119305                      |                                   |              |  |  |  |
|     |   |   |      | =119306                      |                                   |              |  |  |  |
|     |   |   |      | =119307                      |                                   |              |  |  |  |
|     |   |   |      | =119309                      |                                   |              |  |  |  |
|     |   |   |      | =119333                      |                                   |              |  |  |  |
|     |   |   |      | =411990                      |                                   |              |  |  |  |
|     |   |   |      | =417590                      |                                   |              |  |  |  |
|     |   |   |      | =417690                      |                                   |              |  |  |  |
|     |   |   |      | =420190                      |                                   |              |  |  |  |
|     |   |   |      | =462090                      |                                   |              |  |  |  |
|     |   |   |      | =719090                      |                                   |              |  |  |  |
|     |   |   |      | =729090                      |                                   |              |  |  |  |
| 76E | USSGLs Limited to IMF                                     | USSGL accounts 119305, 119306, 119307, 119309, 119333, 411990, 417590, 417690, 420190, 462090, 719090, and 729090 are restricted to IMF TAS only. |      | CONCATENATE D TAS            |                                   |              |  |  |  |
|     |   |   | Pass | 011 X0003000                 |                                   |              |  |  |  |
|     |   |   | Pass | 011 X0004000                 |                                   |              |  |  |  |
|     |   |   | Pass | 011 X0074000                 |                                   |              |  |  |  |

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| No  | Name   | Description  | Rule | Attribute                   | Combination                  |                                   |  |  |
|-----|--|--|------|-----------------------------|------------------------------|-----------------------------------|--|--|
|     |  |  | Pass | 020011<br>X0003000          |                              |                                   |  |  |
|     |  |  | Pass | 020011<br>X0074000          |                              |                                   |  |  |
| 77  | Limited Use of Apportionment Category Code "E"                         | The use of Apportionment Category Code "E" is limited to specific TAS.                                 | Fail | APPORTIONMENT CATEGORY CODE |                              |                                   |  |  |
|     |  |  |      | =E                          |                              |                                   |  |  |
| 77E | Limited Use of Apportionment Category Code "E"                         | The use of Apportionment Category Code "E" is limited to specific TAS.                                 |      | Fund Family                 |                              |                                   |  |  |
|     |  |  | Pass | 0110003                     |                              |                                   |  |  |
|     |  |  | Pass | 0124336                     |                              |                                   |  |  |
|     |  |  | Pass | 0125209                     |                              |                                   |  |  |
|     |  |  | Pass | TBD                         |                              |                                   |  |  |
|     |  |  | Pass | TBD                         |                              |                                   |  |  |
|     |  |  | Pass | TBD                         |                              |                                   |  |  |
|     |  |  | Pass | TBD                         |                              |                                   |  |  |
|     |  |  | Pass | TBD                         |                              |                                   |  |  |
|     |  |  | Pass | TBD                         |                              |                                   |  |  |
| 78  | TFM 2-4700 Appendix 7 Fed-NonFed and Exchange-NonExchange Limitations  | Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid. | Fail | USSGL ACCOUNT NUMBER        | FEDERAL NONFEDERAL INDICATOR | EXCHANGE OR NONEXCHANGE INDICATOR |  |  |
|     |  |  |      | =590000                     | =F                           | =T                                |  |  |
|     |  |  |      | =590900                     | =F                           | =T                                |  |  |
|     |  |  |      | =719000                     | =F                           | =T                                |  |  |
|     |  |  |      | =721200                     | =F                           | =T                                |  |  |
|     |  |  |      | =721200                     | =Z                           | =X                                |  |  |
|     |  |  |      | =729000                     | =F                           | =T                                |  |  |
|     |  |  |      | =729000                     | =Z                           | =X                                |  |  |
| 79  | Prohibited Use of USSGL 240000 and Fed-NonFed of "Z" for Deposit Funds | Deposit Funds are not permitted to use the Federal Nonfederal Code of "Z" with USSGL account 240000.   | Fail | USSGL ACCOUNT NUMBER        | FEDERAL NONFEDERAL INDICATOR | FUND TYPE                         |  |  |
|     |  |  |      | =240000                     | =Z                           | =DF                               |  |  |
| 80  | Limited Use of USSGL 579001  | The use of USSGL 579001 is limited to specific Treasury TAS.   | Fail | USSGL ACCOUNT NUMBER        |                              |                                   |  |  |
|     |  |  |      | =579001                     |                              |                                   |  |  |
| 80E | Limited Use of USSGL 579001  | The use of USSGL 579001 is limited to specific Treasury TAS.   |      | AUTHORITY DURATION CODE     | TAS STATUS                   | Fund Family                       |  |  |
|     |  |  | Pass | A                           | U                            | 0201875                           |  |  |
|     |  |  | Pass | X                           | U                            | 0200550                           |  |  |

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| No  | Name                  | Description   | Rule | Attribute            | Combination       |                  |  |  |
|-----|-----------------------|---|------|----------------------|-------------------|------------------|--|--|
| 81  | Limited Use of 415900 | The use of USSGL 415900 is limited to specific TAS. | Fail | USSGL ACCOUNT NUMBER |                   |                  |  |  |
|     |                       |   |      | =415900              |                   |                  |  |  |
| 81E | Limited Use of 415900 | The use of USSGL 415900 is limited to specific TAS. |      | AGENCY IDENTIFIER    | MAIN ACCOUNT CODE | SUB ACCOUNT CODE |  |  |
|     |                       |   | Pass | 016                  | 0327              | 000              |  |  |
|     |                       |   | Pass | 016                  | 8042              | 000              |  |  |
|     |                       |   | Pass | 020                  | 1501              | 010              |  |  |
|     |                       |   | Pass | 020                  | 1501              | 020              |  |  |
|     |                       |   | Pass | 020                  | 2871              | 001              |  |  |
|     |                       |   | Pass | 020                  | 2871              | 002              |  |  |