	Simple or					Has
ID	Special	Name	Type	Description	Rule	Exception
				A six-digit number used to identify a		
1	SIMPLE	USSGL ACCOUNT NUMBER	Look Up	specific USSGL account.	Pass	N
				The dollar amount field can be up to		
				21 numerical characters with no		
_	SIMPLE	DOLLAR AMOUNT	Bulk File	decimals. Last two places are assumed decimal.	Pass	N
2	SIMPLE	DOLLAR AMOUNT	DUIK FIIE	The Trading Partner Agency Identifier	Pass	IN
		Trading Partner Agency		and Trading Partner Main Account		
4	SIMPLE	Identifier and Main Account	Look Up	must be a valid TAS.	Pass	N
	Olivii EE	racritinor and Main 7 toccarit	LOOK OP	Each USSGL account must have a	1 400	11
7	SIMPLE	Debit Credit Indicator	SGL Simple	Debit or Credit Indicator.	Pass	N
			•	Begin End Indicator is required for the		
8	SIMPLE	Begin End Indicator	SGL Simple	applicable USSGL accounts.	Pass	N
			·	Federal Non-Federal Code is required		
9	SIMPLE	Federal Non-Federal Code	SGL Simple	for the applicable USSGL accounts.	Pass	N
				Exchange Nonexchange Code is		
		Exchange Nonexchange		required for the applicable USSGL		
10	SIMPLE	Code	SGL Simple	accounts.	Pass	N
		Overta dial Nova everta dial		Custodial Noncustodial Indicator is		
44	CIMPLE	Custodial Noncustodial	CCI Cimple	required for the applicable USSGL	Doos	NI
11	SIMPLE	Indicator	SGL Simple	accounts. Authority Type Code is required for	Pass	N
12	SIMPLE	Authority Type Code	SGL Simple	applicable USSGL accounts.	Pass	N
12	Olivii LL	Authority Type Gode	OOL OIIIIpic	Apportionment Category Code is	1 033	11
		Apportionment Category		required for applicable USSGL		
13	SIMPLE	Code	SGL Simple	accounts.	Pass	N
			•	Year of Budget Authority Indicator is		
		Year of Budget Authority		required for the applicable USSGL		
14	SIMPLE	Indicator	SGL Simple	accounts.	Pass	Υ
				Availability Time Indicator is required		
15	SIMPLE	Availability Time Indicator	SGL Simple	for the applicable USSGL accounts.	Pass	Υ
	OIMPLE		001.0: 1	BEA Category Indicator is required for	-	
16	SIMPLE	BEA Category Indicator	SGL Simple	the applicable USSGL accounts.	Pass	N
				Prior Year Adjustment Code is required for the applicable USSGL		
17	SIMPLE	Prior Year Adjustment Code	SGL Simple	accounts.	Pass	Y
- 17	Olivii LE	i noi real Aujustinent Code	OGL Simple	Reimbursable Flag Indicator is	1 033	'
				required for applicable USSGL		
18	SIMPLE	Reimbursable Flag Indicator	SGL Simple	accounts.	Pass	N
		• · · · · · · · · · · · · · · · · · · ·	'			

Section VII

SIMPLE Budgetary Impact Indicator SGL Simple Disaster Emergency Fund Code Compound Co		Simple or					Has
19 SIMPLE Budgetary Impact Indicator SGL Simple Disaster Emergency Fund Code is required for applicable USSGL accounts. Pass N	ID	Special	Name	Type	Description	Rule	Exception
Disaster Emergency Fund Code 20 SPECIAL Disaster Emergency Fund Code Compound Code Compound Code Compound Code Compound Specific USSGL accounts are valid for accounts. Specific USSGL accounts are valid for accounts. Specific USSGL accounts are valid for the TAS status. Specific USSGL accounts must be valid for the TAS status. SGL Simple Borrowing Source Code SGL Simple SGL Simple SGL Simple Borrowing Source Code is required for applicable USSGL accounts must be valid for the TAS status. Pass Y The USSGL Accounts must be valid for the Reporting Type Code. SGL Simple USSGL Accounts Restricted to Appropriation Flag "I" and 25 SPECIAL Anticipated USSGL Account Anticipated USSGL Account Anticipated USSGL Account Compound C	40	OLMBI E	B 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	001.0: 1		5	
Disaster Emergency Fund Code Compound Compound Compound Code Compound Co	19	SIMPLE	Budgetary Impact Indicator	SGL Simple		Pass	N
20 SPECIAL Code Compound accounts are valid for each GTAS Fund Type SGL Simple SGL Simple SGL Simple TAS Status SGL Simple Borrowing Source Code SGL Simple Borrowing Source Code SGL Simple SGL Simple Borrowing Source Code SGL Simple SGL Accounts must be valid for applicable USSGL accounts must be valid for applicable USSGL accounts must be valid for applicable USSGL accounts must be valid for the TAS Status SGL Simple SGL Simple SGL Simple SGL Simple SGL SCOUNTS must be valid for the TAS Status SGL Accounts must be valid for the Reporting Type Code SGL Simple SGL Accounts must be valid for the Reporting Type Code SGL Simple SGL Accounts must be valid for the Reporting Type Code SGL Simple SGL Accounts must be valid for the Reporting Type Code Some USSGL Accounts must be valid for the Reporting Type Code Some USSGL accounts must be valid for the Reporting Type Code Some USSGL accounts are valid to the proving Source Code is required for applicable USSGL accounts must be valid for the Reporting Type Code Some USSGL accounts only be reported if the Appropriation Flag on the SMAF is "I" (Indefinite) or "M" (Mixed). Fail N If the period is 12, then the account balance for all anticipated USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year is required. Otherwise the Compound of the Mixed Year is required. Otherwise the Vertical Year is re			Disaster Emergency Fund		• •		
21 SIMPLE GTAS Fund Type SGL Simple GTAS Fund Type SGL Simple GAG GTAS Fund Type GAG GTAS	20	SPECIAL	<u> </u>	Compound	· · · · · · · · · · · · · · · · · · ·	Fail	N
21 SIMPLE GTAS Fund Type	20	01 2011 12		Compound		1 411	
22 SIMPLE TAS Status SGL Simple for the TAS Status Pass Y 23 SIMPLE Borrowing Source Code SGL Simple for applicable USSGL accounts. Pass Y 24 SIMPLE Reporting Type Code SGL Simple The USSGL Accounts must be valid for the Pascounts must be valid for the Reporting Type Code. 25 SPECIAL SIMPLE Reporting Type Code SGL Simple The USSGL Accounts must be valid for the Reporting Type Code. Pass Y 26 SPECIAL	21	SIMPLE	GTAS Fund Type	SGL Simple	·	Pass	Υ
SIMPLE Borrowing Source Code SGL Simple for applicable USSGL accounts must be valid for the Reporting Type Code. SGL Simple for the Reporting Type Code. SGL Simple for the Reporting Type Code. USSGL Accounts Restricted to Appropriation Flag "I" and SPECIAL "M" Compound (Mixed). Fail N Anticipated USSGL Account Balance in Period 12 Compound SPECIAL Balance in Period 12 Credit Cohort Year and Financing Account Code Validation Credit Cohort Year and Financing Account Code Validation SPECIAL Validation SPECIAL Validation Compound Compound Compound Code Validation SPECIAL Validation Compound Compound Compound Code Validation SPECIAL Validation Compound Compound Code Validation SPECIAL Validation Compound Compound Code Validation SPECIAL Validation Compound Compound Code Validation Compound Code (number) B Program Report Category B Program Code (Number) B Program Code (Number) Apportionment Category B Apportionment Category B Program Code (Number) B Program Code (Number) SGL Simple for applicable USSGL accounts insus to evalid for the Reporting Type Code (Number) is pass Y Compound (Mixed). Fail N Fail N Fail N Fail N If the Begin End mucicator is B (Beginning), then the Prior Year Adjustment to prior year reporting). Fail N If the Apportionment Category Code (number) must be null. Fail Y Fail Y Fail Y Fail N			j.				
SIMPLE Borrowing Source Code SGL Simple For applicable USSGL accounts. Pass Y	22	SIMPLE	TAS Status	SGL Simple		Pass	Υ
24 SIMPLE Reporting Type Code SGL Simple For the Reporting Type Code. USSGL Accounts Restricted to Appropriation Flag "I" and 25 SPECIAL "M" Compound (Mixed). 25 SPECIAL SPECIAL Balance in Period 12 Compound Code Tinancing Account Code Validation Credit Cohort Year and Financing Account Code Validation SPECIAL Validation PYA and Beginning Balance SPECIAL Validation Program Report Category Code and Apportionment Category Code and Apportionment Category B and Apportionment Category B Program Code (Number) Apportionment Category B and Apportionment Category B Program Code (Number) BYA SPECIAL SIMPLE Reporting Type Code. SGL Simple for the Reporting Type Code. Some USSGL Accounts and preported if the Approtionment Category B and Apportionment Category B Program Code (Number) The WassGL Accounts must be valle for the Reporting Type Code. Some USSGL Accounts and prose Usscl Account the Some Usscl Account the Some Usscl Account the Some Usscl Account (Mixed). Some USSGL Accounts can only be reported if the Apportions the account the Some Usscl Account (Mixed). If the Period is 12, then the account balance for all anticipated USSGL account bal							
24 SIMPLE Reporting Type Code USSGL Accounts Restricted to Appropriation Flag "I" and USSGL Accounts Restricted to Appropriation Flag "I" and USSGL Account Restricted to Appropriation Flag "I" (Mixed). 26 SPECIAL Balance in Period 12 Compound In the period is 12, then the account balance for all anticipated USSGL account usual be zero. 27 SPECIAL Balance in Period 12 Compound In Financing Account Code Validation Compound Code Validation Compound Code Validation Compound Code PYA and Beginning Balance PYA and Beginning Balance PYA and Beginning Balance Validation Compound Code and Apportionment Category Code and Apportionment Category Code Cand Apportionment Category Code (number) must be null. Apportionment Category B and Apportionment Category B Program Code (Number) The values must be between 6011-	23	SIMPLE	Borrowing Source Code	SGL Simple		Pass	Υ
Some USSGL accounts can only be reported if the Appropriation Flag on the SMAF is "!" (Indefinite) or "M" SPECIAL "M" Compound (Mixed). Fail N Anticipated USSGL Account Balance in Period 12 Compound Compound SMAF is "!" (Indefinite) or "M" Anticipated USSGL Account Balance in Period 12 Compound C		0114515		001.0: 1		1	
USSGL Accounts Restricted to Appropriation Flag "I" and "M" Compound (Mixed). 25 SPECIAL "M" Compound (Mixed). 26 SPECIAL Balance in Period 12 Compound Credit Cohort Year and Financing Account Code Validation Compound Cohort Year SPECIAL Validation SPECIAL VA	24	SIMPLE	Reporting Type Code	SGL Simple		Pass	Y
to Appropriation Flag "I" and Compound (Mixed). Fail N Anticipated USSGL Account Balance in Period 12 Compound (Mixed). Fail N SPECIAL Balance in Period 12 Compound Endance for all anticipated USSGL account balance for all anticipated USSGL account to 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 is required. Otherwise, Credit Cohort Year should be null. Pass Y SPECIAL Validation Compound Engineering), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). Fail N Program Report Category Code and Apportionment Category Code (number) must be null. Fail Y Apportionment Category B and Apportionment Category B Program Code (Number) The values must be between 6011-			LISSGL Accounts Pastricted		•		
25 SPECIAL "M" Compound (Mixed). Fail N 26 SPECIAL Balance in Period 12 Compound account to balance for all anticipated USSGL accounts balance for all anticipated USSGL accounts must be zero. Fail N 26 SPECIAL Balance in Period 12 Compound accounts must be zero. Fail N 27 SPECIAL Validation Compound SPECIAL SPECIAL Validation Compound SPECIAL SPECIAL Category Code and Apportionment SPECIAL Category Code Validation Compound SPECIAL SPECIAL SPECIAL SPECIAL SPECIAL Category Code Validation Compound SPECIAL SPEC							
Anticipated USSGL Account Balance in Period 12 Compound Balance for all anticipated USSGL accounts must be zero. Credit Cohort Year and Financing Account Code to the Financing Account Code to the Financing Account Code Validation The Special Validation Compound Special Spec	25	SPECIAL		Compound	` ,	Fail	N
Anticipated USSGL Account Balance in Period 12 Compound Dalance for all anticipated USSGL accounts must be zero. If Financing Account Code to the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. Pass Y PYA and Beginning Balance PYA and Beginning Balance PYA and Beginning Balance PYGgram Report Category Code and Apportionment Category Code Validation Program Category B and Apportionment Category B Program Code (Number) Anticipated USSGL Compound Dalance for all anticipated USSGL accounts in Financing Account Code to the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. Pass Y If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). Fail N Fail Y If Apportionment Category Code is E, then Program Report Category Code (number) must be null. Fail Y Fail Fail Y Fail Fail Fail Fail Fail Fail Fail Fai	20	OI LOI/IL	101	Oompound		i dii	14
26 SPECIAL Balance in Period 12 Compound accounts must be zero. 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 is required. Otherwise, Credit Cohort Year should be null. 27 SPECIAL Validation Compound Cohort Year should be null. Pass Y 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). Program Report Category Code and Apportionment Category Code and Apportionment Category Code (number) must be null. Apportionment Category B and Apportionment Category B Program Code (Number) B Program Code (Number) The values must be between 6011-			Anticipated USSGL Account				
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 is required. Otherwise, Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. Pass Y The Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). Fail N Program Report Category Code and Apportionment Septical Septical Compound Septical Se	26	SPECIAL	Balance in Period 12	Compound	accounts must be zero.	Fail	N
on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year is required. Otherwise, Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. Pass Y 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). Program Report Category Code and Apportionment Category Code and Apportionment Category B and Apportionment Category B Program Code (Number) On the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. Pass Y (If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment to prior year reporting). Fail N If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. Fail Y If Apportionment Category B Program Code (number) is required. The values must be between 6011-				·			
Credit Cohort Year and Financing Account Code 27 SPECIAL SPECIAL Validation Compound Cohort Year should be null. Pass Y 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). Program Report Category Code and Apportionment Category Code Validation SPECIAL SPECIAL Compound Compound Compound Compound Compound Compound Compound Fail N If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. Apportionment Category B and Apportionment Category B Program Code (Number) The values must be between 6011-							
Financing Account Code 27 SPECIAL Financing Account Code Validation Compound Cohort Year should be null. Pass Y 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 Program Report Category Code and Apportionment Category Code Validation SPECIAL SPECIAL Program Report Category Code and Apportionment Category Code Validation Compound Compound Compound Code (number) must be null. Fail Y If Apportionment Category B and Apportionment Category B Program Code (number) is required. The values must be between 6011-							
27 SPECIAL Validation Compound Cohort Year should be null. Pass Y If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year Program Report Category Code and Apportionment Compound reporting). Fail N Program Report Category Code and Apportionment SPECIAL Category Code Validation Compound Cohort Year should be null. Pass Y (Reginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). Fail N If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. Fail Y If Apportionment Category Code is B, then Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-							
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). Program Report Category Code and Apportionment SPECIAL SPECIAL Compound Compound Fail N If the Apportionment Category Code is E, then Program Report Category Code (number) must be null. Fail Y If Apportionment Category Code is B, Apportionment Category B and Apportionment Category B Program Code (Number) The values must be between 6011-	27	SDECIAL		Compound		Docc	V
(Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting). Program Report Category Code and Apportionment SPECIAL SPECIAL Program Report Category Code and Apportionment Category Code Validation Compound Compound Code (number) must be null. Fail Y If Apportionment Category Code is B, Apportionment Category B and Apportionment Category B Program Code (Number) Frogram Code (Number) The values must be between 6011-	21	SPECIAL	Validation	Compound		газэ	1
Adjustment Code value must be X (not an adjustment to prior year reporting). Program Report Category Code and Apportionment SPECIAL SPECIAL Program Report Category Code and Apportionment Category Code Validation Compound Compound Code (number) must be null. Fail Y If Apportionment Category Code is B, then Apportionment Category Code is B, then Apportionment Category B and Apportionment Category B Program Code (Number) The values must be between 6011-					<u> </u>		
PYA and Beginning Balance 28 SPECIAL Validation Compound reporting). Fail N Program Report Category Code and Apportionment Category Code Validation Compound September 1 September 1 September 2 SPECIAL Category Code Validation Compound Code (number) must be null. Fail Y If Apportionment Category Code Is B, then Apportionment Category Code Is B, then Apportionment Category B Program Code (Number) B Program Code (Number) The values must be between 6011-							
Program Report Category Code and Apportionment 29 SPECIAL Category Code Validation Compound Code (number) must be null. Fail Y If Apportionment Category Code is B, then Apportionment Category Code is B, then Apportionment Category B and Apportionment Category B Program Code (Number) Program Report Category Code is E, then Program Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-			PYA and Beginning Balance				
Code and Apportionment 29 SPECIAL Category Code Validation Compound Code (number) must be null. Fail Y If Apportionment Category Code is B, then Apportionment Category B and Apportionment Category B Program Code (Number) Fail Y Frogram Code (number) is required. The values must be between 6011-	28	SPECIAL		Compound		Fail	N
29 SPECIAL Category Code Validation Compound Code (number) must be null. Fail Y If Apportionment Category Code is B, Apportionment Category B and Apportionment Category B Program Code (Number) Program Code (number) is required. The values must be between 6011-							
If Apportionment Category Code is B, Apportionment Category B and Apportionment Category Program Code (number) is required. B Program Code (Number) The values must be between 6011-							
Apportionment Category B and Apportionment Category Program Code (number) is required. B Program Code (Number) The values must be between 6011-	29	SPECIAL	Category Code Validation	Compound		Fail	Y
and Apportionment Category B Program Code (Number) Program Code (number) is required. The values must be between 6011-			Apportionment Category B				
B Program Code (Number) The values must be between 6011-							
OU OF LOTAL VARIABLES COMPOUND OF OUR	30	SPECIAL	Validation	Compound	6159.	Fail	Υ

U.S. Standard General Ledger Data Validations - Summary

	Simple or					Has
ID	Special	Name	Туре	Description The Bulk File BEA Category Indicator	Rule	Exception
31	SPECIAL	BEA Category Validation	Compound	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	Y
32	SPECIAL	Is First Year and Year of Budget Authority Indicator Validation	Compound	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	Y
33	SPECIAL	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	Compound	(Federal Non-Federal Code is in (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply.	Fail	Y
34	SPECIAL	Federal Non-Federal Code and Trading Partner Main Account Validation	Compound	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.	Fail	Y
35	SPECIAL	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	Compound	(General Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.	Fail	Y
36	SPECIAL	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	Compound	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	Fail	Y
37	SPECIAL	Pd 12 Zero Balance Validation	Compound	The Dollar Amount for specific USSGL accounts must be \$0 in period 12.	Fail	N
38	SPECIAL	USSGL 435000 and TAS Status Transitioning Flag	Compound	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	Fail	N

U.S. Standard General Ledger Data Validations - Summary

	Simple or		_			Has
ID	Special	Name	Type	Description If the is First Year Indicator is Y (Yes)	Rule	Exception
				on the SMAF, then the PYA must be		
				X (not an adjustment to prior year		
39	SPECIAL	PYA and Is First Year	Compound	reporting).	Fail	N
				If the TAS Status Transitioning Flag is		
40	ODEOIAI	TAS Status Transitioning Flag	0	K (Canceling), then 101000 ending	F-:1	N.
40	SPECIAL	and 101000 Prior Year Upward and	Compound	balance must be \$0. Prior Year Upward and Downward	Fail	N
		Downward Adjustments and		Adjustments cannot be reported in the		
41	SPECIAL	Is First Year	Compound	TAS first year.	Fail	N
			•	USSGL 490800 is restricted to		
42	SPECIAL	USSGL 490800 TAS limitation	Compound	specific TAS.	Fail	Υ
		Limited Use of USSGLs		The use of USSGLs 412200 and		.,
43	SPECIAL	412200 and 412250	Compound	412250 is restricted to specific TAS. Specific USSGLs are limited to TAS	Fail	Υ
		USSGLs limited to X Authority		with Authority Duration Code X (No		
44	SPECIAL	Duration Code	Compound	Year TAS).	Fail	Υ
				USSGL 432000 is restricted to TAS in		
				the Department of Health and Human		
		TAS Restrictions for USSGL		Services and the Social Security		
45	SPECIAL	432000	Compound	Administration. Federal Non-Federal Code domain	Fail	Υ
		Restriction for Non-Federal		value E (Non-Federal exceptions) is		
46	SPECIAL	Exceptions	Compound	restricted.	Fail	Υ
10				ii the Borrowing Authority from		
				Treasury Indicator is other than N (No		
		Damas in a Asathanita form		Borrowing Authority from Treasury),		
		Borrowing Authority from Treasury and Borrowing		then the USSGL Borrowing Source must be T (Treasury) or F (Federal		
47	SPECIAL	Source Validation	Compound	Financing Bank).	Fail	Y
71	31 L31/1L	Course validation	Joinpound	If the Borrowing Authority from the	ı un	'
		Borrowing Authority from the		Public Indicator is other than null,		
		Public and Borrowing Source		then the USSGL Borrowing Source		
48	SPECIAL	Validation	Compound	must be P (public).	Fail	Υ
				Some USSGL accounts are limited to		
		USSGL Accounts and		TAS with Borrowing from the Treasury		
49	SPECIAL	Borrowing Authority Indicator	Compound	or Borrowing from the Public.	Fail	N
		USSGL Accounts and	•	Some USSGL accounts are limited to		
50	SPECIAL	Contract Authority Indicator	Compound	TAS with Contract Authority.	Fail	N

SUPPLEMENT

	Simple or					Has
ID	Special	Name	Type	Description	Rule	Exception
				n 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		
		Backdated Transaction and		Y (yes) if a backdated transaction has		
51	SPECIAL	Prior Year Adjustment	Compound	been processed.	Fail	Υ
		Í	'	If the TAS is in the First Year of		
		Is First Year and Beginning		Authority then the Beginning/Ending		
52	SPECIAL	Balance Validation	Compound	Attribute must be E.	Fail	Υ
		USSGLs limited to ESF and		Some USSGL accounts are limited to		
53	SPECIAL	Sinking Fund TAS	Compound	TAS 020X4444 and 020X0575.	Fail	Υ
	OIMBLE	D 1 () T	001.0: 1	Reduction Type is required for the	Б	
54	SIMPLE	Reduction Type USSGL 259000 with "G"	SGL Simple	applicable USSGL accounts The use of the "G" domain value for	Pass	N
		Federal Non Federal Indicator		USSGL 259000 is limited to certain		
55	SPECIAL	limited to certain TAS'.	Compound	TAS'.	Fail	Υ
- 00	0. 20.7.2	USSGL 199000 and Federal	Compound	Use of USSGL 199000 with Federal	ı un	
		Non Federal Indicator "G"		Non Federal Indicator "G" limited to		
56	SPECIAL	limited to certain Agencies.	Compound	certain agencies.	Fail	Υ
		USSGL 750000 with Federal		Use of USSGL 750000 with Federal		
		Non Federal Indicator "G"		Non Federal Indicator "G" limited to		
57	SPECIAL	limited to certain TAS'	Compound	certain TAS'.	Fail	Υ
		USSGL 438400 with		USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and		
		Reduction Type "SEQ", Fund		Authority Type Code "P" is limited to		
64	SPECIAL	Type "EG" Authority Type "P"	Compound	certain TAS.	Fail	N
J-7	0. LOI/\L	Limited Use of USSGL 4119	Compound	35. an 17.0.	i dii	14
		with Prior Year Adjustment "X"		Use of USSGL 4119 with PYA "X" on		
65	SPECIAL	on Expired TAS	Compound	expired TAS is limited to certain TAS'.	Fail	Υ
		Limited Use of Borrowing		The use of Borrowing Source "I"		
		Authority from Treasury		(Treasury) when Borrowing Authority		
0.0	ODEOLA	Indicator "N" and Borrowing		from Treasury Indicator equals "N" is	- ::	
66	SPECIAL	Source "T"	Compound	limited to specific TAS'. The use of some USSGL Accounts	Fail	Υ
		Limited use of specific USSGL Accounts with		with Authority Type Code "B" is limited		
67	SPECIAL	Authority Type Code "B"	Compound	to specific TAS.	Fail	Υ
07	OI LOIAL	Additionly Type Gode D	Compound	to specific 170.	ı alı	· '

SUPPLEMENT

	Simple or					Has
ID	Special	Name	Type	Description	Rule	Exception
68	SPECIAL	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	Compound	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Fail	Y
69	SPECIAL	Limited use of specific USSGL and Fund Type combinations	Compound	The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.	Fail	Y
70	SPECIAL	Limited Use of USSGL 415100 with Authority Type Code "P"	Compound	The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols. The use of USSGL 438200 with Fund	Fail	Y
71	SPECIAL	Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"	Compound	Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS.	Fail	Y
72	SPECIAL	Limited use of USSGL 412400 with Fund Type "EG".	Compound	The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.	Fail	Y
73	SPECIAL	Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P"	Compound	The use of USSGLS 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.	Fail	Y
74	SPECIAL	Limited Use of USSGL 439100 with PYA "X" on Expired TAS	Compound	The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS. The General Fund of the U.S.	Fail	Y
75	SPECIAL	Prohibited Use of Exchange Activity with the General Fund of the U.S. Government	Compound	Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"	Fail	Y
76	SPECIAL	USSGLs Limited to IMF	Compound	Some USSGL accounts are restricted to IMF TAS only.	Fail	Υ
77	SIMPLE	Financing Account Code	SGL Simple	The USSGL account must be valid for the Financing Account Code assigned to the TAS.	Pass	Y

SUPPLEMENT

	Simple or					Has
ID	Special	Name	Type	Description	Rule	Exception
	•		7.	Specific combinations of USSGL,		
		TFM 2-4700 Appendix 3 Fed-		Federal Non-Federal Code, and		
		NonFed and Exchange-		Exchange Nonexchange Code are not		
78	SPECIAL	NonExchange Limitations	Compound	valid.	Fail	Υ
		Prohibited Use of USSGL		Deposit Funds are not permitted to		
		240000 and Fed-NonFed of		use the Federal Nonfederal Code of		
79	SPECIAL	"Z" for Deposit Funds	Compound	"Z" with USSGL account 240000.	Fail	N
00	ODEOLAL	Limited Use of USSGL		The use of USSGL 579001 is limited		.,,
80	SPECIAL	579001 Limited Use of 415900 and	Compound	to specific Treasury TAS.	Fail	Υ
0.4	CDECIAL	415901	Caman av mad	The use of USSGLs 415900 and	F-:I	Y
81	SPECIAL	Limited Use of USSGL	Compound	415901 is limited to specific TAS. The use of USSGL 439701 is limited	Fail	Y
82	SPECIAL	439701	Compound	to specific TAS.	Fail	Υ
02	SPECIAL	439701	Compound	The use of USSGL 439700 With	Ган	I
		Limited Use of 439700 with		Authority Type Code "B" and/or Fund		
		Authority Type "B" and/or		Type "EP" is restricted to specific		
83	SPECIAL	Fund Type "EP"	Compound	TAS.	Fail	Υ
- 00	0. 20	Limited Use of USSGL	o sp s su	The use of USSGL account 419000		
		419000 with Financing		with Financing Account Code "G" is		
84	SPECIAL	Account Code "G"	Compound	limited to specific TAS.	Fail	Υ
			·	The use of USSGL account 292000		
		Limited Use of USSGL		on a C-TAS is restricted to the		
85	SPECIAL	292000 on a C-TAS	Compound	Department of Defense.	Fail	Υ
				The use of Apportionment Category		
				Code "E" is restricted to the TAS		
				identified in the "Accounts Exempt		
	o			from Apportionment" report included	_	
86	SIMPLE	Exempt Validation	Programmatic	in OMB's apportionment system. The Apportionment Category and	Pass	N
				Program Reporting Code pairing must		
				be a valid combination on the		
		ACB PRC COMBINATION		apportionment included in OMB's		
87	SIMPLE	RULE	Programmatic	apportionment system.	Pass	N
01	Olivii LE	Limited Use of USSGL	i rogrammatic	The use USSGL account 151600 is	1 000	IN
88	SPECIAL	151600	Compound	restricted to DoD TAS.	Fail	Υ
00	3. 20., 12	Limited Use of USSGL	Compound	The use of USSGL account 153200 is	1 411	'
89	SPECIAL	153200	Compound	limited to specific TAS.	Fail	Υ
		Disaster Emergency Fund		The use of DEF Code domain values		
		Code Domain Value		other than "Q" is limited to specific		
90	SIMPLE	Restrictions	Programmatic	fund families.	Pass	N

U.S. Standard General Ledger Data Validations - Summary

	Simple or					Has
ID	Special	Name	Type	Description	Rule	Exception
				TAS with Main Account 3601 are only		
		Main Account 3601 USSGL		permitted to report specific USSGL	_	
91	SPECIAL	Restrictions	Compound	accounts.	Pass	Υ
92	SPECIAL	Limited Use of USSGL 411601	Compound	The use of USSGL account 411601 is limited to specific TAS.	Fail	Y
92	SPECIAL	411001	Compound	TAS with Main Account 3603 are only	ган	Ţ
		Main Account 3603 USSGL		permitted to report specific USSGL		
93	SPECIAL	Restrictions	Compound	accounts.	Pass	N
		Limited Use of USSGLs	'	The use of USSGL accounts 415730		
94	SPECIAL	415730 and 439730	Compound	and 439730 is limited to specific TAS.	Fail	Υ
				TAS with Main Account 3605 are only		
		Main Account 3605 USSGL		permitted to report specific USSGL	_	
95	SPECIAL	Restrictions	Compound	accounts.	Pass	N
		Main Account 3602 USSGL		TAS with Main Account 3602 are only permitted to report specific USSGL		
96	SPECIAL	Restrictions	Compound	accounts.	Pass	N
90	SPECIAL	Restrictions	Compound	TAS with Main Account 3606 are only	газэ	IN
		Main Account 3606 USSGL		permitted to report specific USSGL		
97	SPECIAL	Restrictions	Compound	accounts.	Pass	N
			•	TAS with Main Account 3604 are only		
		Main Account 3604 USSGL		permitted to report specific USSGL		
98	SPECIAL	Restrictions	Compound	accounts.	Pass	N
		USSOL Bairahuraahla Flaar		The use of some USSGL accounts		
99	SPECIAL	USSGL Reimbursable Flag "R" Restriction	Compound	with Reimbursable Flag "R" is limited to specific TAS.	Fail	Y
99	SPECIAL	Restricted Use of USSGL	Compound	Reporting USSGL accounts 415100	ган	Ţ
		accounts 415100 and 415700		and 415700 on expired TAS is		
100	SPECIAL	on Expired TAS	Compound	restricted to specific TAS.	Fail	N
		·	·	TAS with Main Account 3608 are only		
		Main Account 3608 USSGL		permitted to report specific USSGL		
101	SPECIAL	Restrictions	Compound	accounts.	Pass	N
		M : A		TAS with Main Account 3609 are only		
400	CDECIAL	Main Account 3609 USSGL	Camana sur d	permitted to report specific USSGL	D	NI NI
102	SPECIAL	Restrictions	Compound	accounts. TAS with Main Account 3610 are only	Pass	N
		Main Account 3610 USSGL		permitted to report specific USSGL		
103	SPECIAL	Restrictions	Compound	accounts.	Pass	N
	2 UL		00p00u	I		

U.S. Standard General Ledger Data Validations - Summary

	Simple or					Has
ID	Special	Name	Type	Description	Rule	Exception
104	SPECIAL	Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G"	Compound	Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS.	Fail	Y
107	SPECIAL	Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS	Compound	Use of USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS.	Fail	Y
108	SPECIAL	Reimbursable Flag Restriction for DEFC Values	Compound	Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q" or "QQQ".	Fail	Y
110	SPECIAL	FBWT restriction on specific suspense accounts	Compound	SAM Default Accounts (Availability Type F) (Main Account 3500 and 3502) must have \$0 FBWT each reporting period	Fail	N
111	SPECIAL	Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag "D"	Compound	Reporting some USSGL accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families.	Fail	Y
112	SPECIAL	Main Account 3611 USSGL Restrictions	Compound	TAS with Main Account 3611 are only permitted to report specific USSGL accounts.	Pass	N
113	SPECIAL	Main Account 3612 USSGL Restrictions	Compound	TAS with Main Account 3612 are only permitted to report specific USSGL accounts.	Pass	N
114	SPECIAL	Prohibited Use of USSGL Account 411910 on No-Year TAS	Compound	"No-Year" TAS (Authority Duration Code "X") are not permitted to report USSGL account 411910.	Fail	N
115	SPECIAL	USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS	Compound	Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers	Fail	Y
116	SPECIAL	USSGL accounts Restricted to Department of Transportation	Compound	Some USSGL accounts are for Department of Transportation use only.	Fail	Y
117	SPECIAL	USSGL accounts Restricted to U.S. Department of Agriculture	Compound	Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.	Fail	Y

10	Simple or	Name	T	Description	Dula	Has
ID	Special	Name	Type	Description The use of USSGL accounts 113500,	Rule	Exception
		Restricted Use of USSGL Accounts 113500, 113510,		113510, and 123500 is restricted to		
118	SPECIAL	and 123500	Compound	specific TAS.	Fail	Υ
110	OI LOIAL	and 120000	Compound	The use of USSGL accounts 416512,	ı alı	'
		Restricted Use of USSGL		416612, 416712, and 422512 is		
		Accounts 416512, 416612,		restricted to the U.S. Army Corps of		
119	SPECIAL	416712, and 422512	Compound	Engineers	Fail	Υ
		Restricted Use of USSGL	·	Reporting USSGL account 422100		
		422100 on Financing		with Financing Account Code "D" or		
120	SPECIAL	Accounts	Compound	"G" is restricted to specific TAS.	Fail	Υ
				The use of USSGL account 421100 is		
		Restricted Use of USSGL		restricted to specific Department of		
121	SPECIAL	Account 421100	Compound	Defense TAS only.	Fail	Υ
				Reporting aphormal parances for specific USSGL accounts is restricted		
				to TAS approved by OMB. Footnote 7		
				(Deadline June 2022), Footnote 8		
				(Deadline Sept 2021), Footnote 9		
				(Deadline Sept 2021), Footnote 9 (Deadline June 2023), Footnote 10		
122	SPECIAL	Abnormal Balance Validation	Compound	(Deadline June 2023), 1 oothote 10 (Deadline June 2023).	Fail	Υ
122	OI LOI/(L	Abrierma Balance Validation	Compound	The Budget Object Class must be	ı dıı	'
123	SIMPLE	BUDGET OBJECT CLASS	Look Up	valid based on the OMB Circular A-11	Pass	N
120	· · · · · · · · · · · · · · · · · · ·	Limited Use of USSGL	20011 01	The use of USSGL account 426900		
		426900 with Reimbursable		with Reimbursable Flag "D" is limited		
124	SPECIAL	Flag "D"	Compound	to specific TAS.	Fail	Υ
		Bureau Code and TAS	·	The Bureau Code must be valid for		
125	SIMPLE	Combination Rule	Programmatic	the reporting TAS	Pass	N
				TAS with Main Account 3613 are only		
		Main Account 3613 USSGL	_	permitted to report specific USSGL	_	
126	SPECIAL	Restrictions	Compound	accounts.	Pass	N
				TAS with Main Account 3614 are only		
	005014:	Main Account 3614 USSGL		permitted to report specific USSGL	_	
127	SPECIAL	Restrictions	Compound	accounts.	Pass	N
400	CIMPLE	Budget Object Class	CCI Cimple	Budget Object Class is required for	Door	N
128	SIMPLE	Requirement	SGL Simple	some USSGL accounts.	Pass	N