

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

Edit Rule Number: 4
Rule Name: Fund Resources Equals Fund Equities
Description: The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.
Type: SS: USSGL / USSGL
Operand: Equal (=)
Fatal Period: 10, 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09

Left Side Attribute Combination				Right Side Attribute Combination				
USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed	USSGL Account Number	Begin/End	Auth Type Code	Fed/NonFed	
<u>123000</u>	<u>E</u>		<u>N</u>	436000	E			

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

Edit Rule Number: 5
Rule Name: Funds Held Outside of Treasury Business Line Balances
Description: Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting Reporting System (CARS).
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Fed/NonFed			Business Line		
112000	E	N			FHOT		
112500	E	N					
113000	E	N					
113500	E	N					
113510	E	N					
120500	E	N					
120900	E	N					
<u>123000</u>	<u>E</u>	<u>N</u>					
123500	E	N					

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

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

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	3012 - Adjustment for existing unpaid obligations	+			

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

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

Proposed Analytical Period:

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero		
123000	B						

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

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

Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End				Zero	
123000	E					

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

Edit Rule Number: 37
Rule Name: Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"
Description: The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of specific budgetary USSGL accounts.
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	PY Adj		BETC			
412800	E	P		AXFERC			
412800	E	X		AXFERD			
412900	E	P					
412900	E	X					
413800	E	X					
416700	E	P					
416700	E	X					
416712	E	X					
417000	E	P					
417000	E	X					
417300	E	P					
417300	E	X					
417400	E	P					
417400	E	X					
417500	E	P					
417500	E	X					
417590	E	P					
417590	E	X					

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

Edit Rule Number: 38
Rule Name: Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"
Description: The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific USSGL accounts for that TAS.
Type: SMLS-USSGL Statement Line / SMAF
Operand: Equal (=)
Fatal Period: ~~01, 02, 03~~, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: ~~01, 02, 03~~

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Statement	Begin/End	PY-Adj Line Number	Operand	BETC		
417600		E	X	-	BXFERC		
417600		E	P		BXFERD		
<u>USSGL account</u>			<u>417600 - Allocation Transfers of Prior-Year Balances</u>	=			
419000		E	X				
419000		E	P				
<u>USSGL account</u>			<u>419000 - Transfers - Prior-Year Balances</u>	=			
419100		E	X				
419100		E	P				
<u>USSGL account</u>			<u>419100 - Balance Transfers - Extension of Availability Other Than Reappropriations</u>	=			
419200		E	X				
419200		E	P				
<u>USSGL account</u>			<u>419200 - Balance Transfers - Unexpired to Expired</u>	=			
419300		E	X				
419300		E	P				
<u>USSGL account</u>			<u>419300 - Balance Transfers - Unobligated Balances - Legislative Change of Purpose</u>	=			
419600		E	X				
419600		E	P				
<u>USSGL account</u>			<u>419600 - Balance Transfers-In - Expired to Expired</u>	=			
419700		E	X				
419700		E	P				
<u>USSGL account</u>			<u>419700 - Balance Transfers-Out - Expired to Expired</u>	±			
423100		E	X				
423100		E	P				
<u>USSGL account</u>			<u>423100 - Unfilled Customer Orders With Advance - Transferred</u>	±			
435600		E	X				
435600		E	P				
<u>USSGL account</u>			<u>435600 - Cancellation of Appropriation From Invested Balances</u>	±			
483100		E	X				
483100		E	P				
<u>USSGL account</u>			<u>483100 - Undelivered Orders - Obligations Transferred, Unpaid</u>	=			
493100		E	X				
493100		E	P				
<u>USSGL account</u>			<u>493100 - Delivered Orders - Obligations Transferred, Unpaid</u>	=			

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

Edit Rule Number: 39
Rule Name: Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"
Description: The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 414201, 415100, 415200, 439200 and 439300
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period: ~~01, 02, 03, 04~~, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: 01, 02, 03, 04

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Auth Type Code	Fund Type	PY Adj	BETC		
414201	E		EP	X	CXFERC		
414201	E		ER	X	CXFERD		
415100	E	S	EC	P			
415100	E	S	EC	X			
415100	E	S	EG	P			
415100	E	S	EG	X			
415100	E	S	EM	P			
415100	E	S	EM	X			
415100	E	S	EP	P			
415100	E	S	EP	X			
415100	E	S	ER	P			
415100	E	S	ER	X			
415100	E	S	ES	P			
415100	E	S	ES	X			
415100	E	S	ET	P			
415100	E	S	ET	X			
415100	E	S	TR	P			
415100	E	S	TR	X			
415200	E		EC	P			
415200	E		EC	X			
415200	E		EG	P			
415200	E		EG	X			
415200	E		EM	P			
415200	E		EM	X			
415200	E		EP	P			
415200	E		EP	X			
415200	E		ER	P			
415200	E		ER	X			
415200	E		ES	P			
415200	E		ES	X			
415200	E		ET	P			
415200	E		ET	X			
415200	E		TR	P			
415200	E		TR	X			
439200	E	D	ES	P			
439200	E	D	ES	X			
439200	E	D	ET	P			
439200	E	D	ET	X			
439200	E	P	ES	P			
439200	E	P	ES	X			
439200	E	P	ET	P			
439200	E	P	ET	X			
439200	E	R	ES	P			
439200	E	R	ES	X			
439200	E	R	ET	P			
439200	E	R	ET	X			

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

Edit Rule Number: 39
Rule Name: Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"
Description: The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 414201, 415100, 415200, 439200 and 439300
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period: ~~01, 02, 03, 04~~, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: ~~01, 02, 03, 04~~

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End	Auth Type Code	Fund Type	PY Adj	BETC		
439200	E	S	ES	P			
439200	E	S	ES	X			
439200	E	S	ET	P			
439200	E	S	ET	X			
439200	E	X	EG	X			
439200	E	X	ES	X			
439300	E	D	ES	P			
439300	E	D	ES	X			
439300	E	D	ET	P			
439300	E	D	ET	X			
439300	E	P	EG	P			
439300	E	P	EG	X			
439300	E	P	ES	P			
439300	E	P	ES	X			
439300	E	P	ET	P			
439300	E	P	ET	X			
439300	E	R	ES	P			
439300	E	R	ES	X			
439300	E	R	ET	P			
439300	E	R	ET	X			
439300	E	X	EG	X			
439300	E	X	ES	X			

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

Edit Rule Number: 49
Rule Name: Normal Warrants Edit (Budgetary)
Description: The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the sum of the relative 4000-series USSGL accounts.
Type: LS: Statement Line / SMAF
Operand: Equal (=)
Fatal Period: 10, 11, 12
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	BETC		
USSGL account	411912-Definite- Appropriation-Adjustments- to Trust Fund Share-Prior- Year	+	APLS		

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

Edit Rule Number: 210
Rule Name: Withdrawal for existing unpaid obligations (undelivered)
Description: USSGL account 480110 must be less than or equal to USSGL account ~~487200~~ 497200.
Type: SS: USSGL / USSGL
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	PY Adj			USSGL Account Number	Begin/End	PY Adj		
480110	E	X			487200 <u>497200</u>	E	X		

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

Edit Rule Number: 216

Rule Name: Normal balance post closing check for Fund Balance With Treasury (Unexpired TAS)

Description: The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to unexpired expenditure accounts).

Type: SZ: USSGL / Zero

Operand: Greater Than Or Equal (>=)

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

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

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	TAS STATUS			Zero		
101000	E	<u>U</u>			0		
109000	E	<u>U</u>					

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

Edit Rule Number: 220
Rule Name: Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year
Description: Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.
Type: LN: Statement Line / Statement Line
Operand: Less Than Or Equal (<=)
Fatal Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period:

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Statement	Line Number	Operand
			SF 133: Report on Budget Execution and Budgetary Resources	3001 - Adjustment to unpaid obligations, brought forward, Oct 1 (+ or -)	+
			SF 133: Report on Budget Execution and Budgetary Resources	3011 - Obligations ("upward adjustments"), expired accounts	±

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

Edit Rule Number: 229
Rule Name: USSGL accounts with Reimbursable Flag "R" Zero Balance Check
Description: The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.
Type: SZ: USSGL / Zero
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination				Right Side Attribute Combination		
USSGL Account Number	Begin/End	REIMBURSABLE FLAG INDICATOR			Zero	
423400	E	R				

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

Edit Rule Number: 231
Rule Name: Borrowing Authority Converted to Cash must equal specified BETC transactions
Description: The sum of the specified BETC transactions for a TAS must equal USSGL 414500.
Type: SM: USSGL / SMAF
Operand: Equal (=)
Fatal Period: ~~11, 12~~
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination					Right Side Attribute Combination		
USSGL Account Number	Begin/End				BETC		
414500	E				CRBC		
					FFBC		
					FFBD		
					NCRBC		
					NCRIBC		
					RCRBC		
					RNCRBC		
					RNCRIBC		
					<u>RWNCRD</u>		
					<u>RWNCRID</u>		
					<u>WNCRD</u>		
					<u>WNCRID</u>		

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

Edit Rule Number: 233
Rule Name: Normal balance post closing check for Fund Balance With Treasury (Expired TAS)
Description: The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to expired expenditure accounts).
Type: SZ: USSGL / Zero
Operand: Greater Than Or Equal (>=)
Fatal Period: 05, 06, 07, 08, 09, 10, 11, 12
Proposed Analytical Period: 01, 02, 03, 04

<u>Left Side Attribute Combination</u>				<u>Right Side Attribute Combination</u>			
<u>USSGL Account Number</u>	<u>Begin/End</u>	<u>TAS STATUS</u>			<u>Zero</u>		
<u>101000</u>	<u>E</u>	<u>E</u>			<u>0</u>		
<u>109000</u>	<u>E</u>	<u>E</u>					

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

Edit Rule Number: 811
Rule Name: Test of Potential Edit 11 Change
Description: This edit is for testing purposes only. Fiscal Service and OMB are researching potential changes to Edit 11 and will be using this edit to evaluate the impact of those changes. This edit will remain Proposed Analytical while in use and will be deleted when the analysis is complete.
Type: LS: Statement Line / SMAF
Operand: Equal (=)
Fatal Period:
Proposed Analytical Period: 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

Left Side Attribute Combination			Right Side Attribute Combination		
Statement	Line Number	Operand	Business Line		
USSGL account	161800 - Market Adjustment - Investments	±	CGHNONFEDSEC		
USSGL account	162000 - Investments in Securities Other Than the Bureau of the Fiscal Service Securities	±			
USSGL account	162100 - Discount on Securities Other Than the Bureau of the Fiscal Service Securities	=			
USSGL account	162200 - Premium on Securities Other Than the Bureau of the Fiscal Service Securities	±			
USSGL account	169000 - Other Investments	±			