

## SUPPLEMENT

## Section VII

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| Number | Name                                                               | Description                                                                                                                                                                  | Fatal/Proposed Analytical                    | Type                            | Applicable SMAF Attribute / Domain Value | Left Side Label                     | Right Side Label                |
|--------|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------|------------------------------------------|-------------------------------------|---------------------------------|
| 1      | Fund Balance With Treasury                                         | The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting Reporting System (CARS).                                       | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | FBWT                                | SMAF Fund Balance With Treasury |
| 2      | Total Budgetary Resources equals the Status of Budgetary Resources | Total budgetary resources must equal the total status of budgetary resources on the SF-133.                                                                                  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | Account Type = EXPND                     | Budgetary Resources                 | Status of Budgetary Resources   |
| 3      | Beginning Budgetary Account Balance                                | The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.                                                                        | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | Beginning Budgetary Account Balance | Sum of Zero                     |
| 4      | Fund Resources Equals Fund Equities                                | The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.                                                   | Fatal Period #<br>10/11/12                   | USSGL / USSGL                   | Account Type = EXPND                     | Fund Resources                      | Fund Equities                   |
| 5      | Funds Held Outside of Treasury Business Line Balances              | 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).       | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | Funds Held Outside of Treasury      | FHOT Business Line              |
| 6      | Holding of Special Drawing Rights Business Line Balance            | Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting Reporting System (CARS). | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | Special Drawing Rights Holding      | HOLDSDR Business Line           |

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|--------|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------|------------------------------------------|---------------------------------------|-------------------------------------------|
| 7      | Reserve Position Business Line Balance                       | Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting Reporting System (CARS).                                          | Fatal Period # 12                                | USSGL / SMAF | All                                      | Reserve Position                      | RESPOS Business Line                      |
| 8      | Unrealized Discount Business Line Balances                   | Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting Reporting System (CARS).                                     | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / SMAF | All                                      | Unrealized Discount                   | UNRLDISC Business Line                    |
| 9      | Investment of Agency Securities Business Line Balances       | Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting Reporting System (CARS).                      | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / SMAF | All                                      | Investments In Agency Securities      | INVAGNCYSEC Business Line                 |
| 10     | Investments in Non-Federal Securities Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS). | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / SMAF | All                                      | Investments In Non-Federal Securities | INVNONFEDSEC and INVFORSEC Business Lines |
| 11     | Change in Non-Federal Securities Business Line Balances      | Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).                    | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / SMAF | All                                      | Change In Non-Federal Securities      | CGHNONFEDSEC Business Line                |

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| 12     | Investment in US Treasury Securities Business Line Balances | Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting Reporting System (CARS).              | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | Investments In US Treasury Securities | INVUSTREASSEC Business Line |
| 13     | Unamortized Discount and Premium Business Line Balances     | Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).                   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF                    | All                                      | Unamortized Discount;Premium          | ANAMTDISCPREM Business Line |
| 14     | SF133 Proof                                                 | 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. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | All                                      | SF133 Lines                           | SF133 OUTLAYS Lines         |
| 15     | Reimbursements Earned and Refunds Zero Balance Check        | A canceling TAS must have a zero balance for reimbursements earned and refunds.                                                                                                                     | Fatal Period # 12                            | USSGL / Zero                    | TAS Status Transitioning Code = K        | Reimbursements Earned and Refunds     | Sum of Zero                 |
| 16     | Unfilled Customer Orders Zero Balance Check                 | A canceling TAS must have a zero balance for unfilled customer orders.                                                                                                                              | Fatal Period # 12                            | USSGL / Zero                    | TAS Status Transitioning Code = K        | Unfilled Customer Orders              | Sum of Zero                 |
| 17     | Undelivered Orders and Contracts Zero Balance Check         | A canceling TAS must have a zero balance for undelivered orders and contracts.                                                                                                                      | Fatal Period # 12                            | USSGL / Zero                    | TAS Status Transitioning Code = K        | Undelivered Orders and Contracts      | Sum of Zero                 |
| 18     | Accounts Payable and Other Liabilities Zero Balance Check   | A canceling TAS must have a zero balance for accounts payable and other liabilities.                                                                                                                | Fatal Period # 12                            | USSGL / Zero                    | TAS Status Transitioning Code = K        | Accounts Payable                      | Sum of Zero                 |

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| 19     | Unobligated Balance Zero Balance Check | A canceling TAS must have a zero balance for Unobligated Balances.                                                                                                                 | Fatal Period # 12                            | USSGL / Zero          | TAS Status Transitioning Code = K        | Unobligated Balance               | Sum of Zero                           |
| 20     | Outlay Reconciliation                  | The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file). | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | Account Type = EXPND                     | SF133 Lines                       | SMAF Net Outlays                      |
| 21     | Fiscal Year Budgetary Closing Edit     | The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.                                                  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Closing Edits         | Is New TAS = N                           | GTAS Calculated Beginning Balance | Current Fiscal Year Beginning Balance |
| 22     | Beginning Proprietary Account Balance  | The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.                                                                        | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | Beginning Proprietary Balance     | Sum of Zero                           |
| 23     | Ending Proprietary Account Balance     | The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.                                                               | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | Ending Proprietary Balance        | Sum of Zero                           |
| 24     | Ending Budgetary Account Balance       | The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.                                                                     | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | Ending Budgetary Balance          | Sum of Zero                           |
| 25     | Ending Memo Account Balance            | The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.                                                                     | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | Ending Memo Balance               | Sum of Zero                           |

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| 26     | Beg Bal = Pre-closing Bal for 420100 | Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |
| 27     | Beg Bal = Pre-closing Bal for 413900 | Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |
| 28     | Beg Bal = Pre-closing Bal for 414900 | Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |
| 29     | Beg Bal = Pre-closing Bal for 310000 | Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |
| 30     | Beg Bal = Pre-closing Bal for 331000 | Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | Beginning Balance | Pre-closing Balance |

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| 31     | Imputed Financing Source/Cost Edit                             | The sum of USSGL accounts 578000 and 673000 must equal zero.                                                                                                                    | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | All                                      | Imputed Financing Source/Cost                            | Sum of Zero      |
| 32     | Appropriations Used and Expended Appropriations Edit (Accrued) | USSGL account 310700 and USSGL account 570000 must equal the sum of zero.                                                                                                       | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero | All                                      | Appropriations Used/Expended - Accrued                   | Sum of Zero      |
| 33     | UCAD Reciprocal Category 7 Transferred-In                      | The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.                       | Proposed Analytical                          | USSGL / SMAF | All                                      | Appropriated Special/Trust Fund Receipts Transferred-In  | BETC             |
| 34     | UCAD Reciprocal Category 7 Transferred-Out                     | The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.                       | Proposed Analytical                          | USSGL / SMAF | All                                      | Appropriated Special/Trust Fund Receipts Transferred-Out | BETC             |
| 35     | UCAD Reciprocal Category 8 Transferred-In                      | The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500 | Proposed Analytical                          | USSGL / SMAF | All                                      | Appropriation and Balance Transfers-In                   | BETC             |
| 36     | UCAD Reciprocal Category 8 Transferred-Out                     | The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500 | Proposed Analytical                          | USSGL / SMAF | All                                      | Appropriation and Balance Transfers-Out                  | BETC             |

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| 37     | Budgetary USSGL accounts and Appropriation / Repayable Advance Transfer BETCs          | The sum of Appropriation / Repayable Advance Transfer BETC transactions (AXFERC, AXFERD, READXFRC, and READXFRD) for a TAS must equal the sum of specific budgetary USSGL accounts. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF          | Account Type = EXPND                     | Appropriation Transfers Budgetary | BETC                             |
| 38     | Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"              | The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific USSGL accounts for that TAS.                                             | Fatal Period #<br>04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | Account Type = EXPND                     | Balance Transfers Budgetary       | BETC                             |
| 39     | Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"              | 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                          | Fatal Period #<br>05/06/07/08/09/10/11/12    | USSGL / SMAF          | Account Type = EXPND                     | Capital Transfer Budgetary        | BETC                             |
| 40     | UCAD Reciprocal Category 11 Capital Transfers-In                                       | The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600                                                                                    | Proposed Analytical                          | USSGL / SMAF          | All                                      | Capital Transfers-In              | BETC                             |
| 41     | UCAD Reciprocal Category 11 Capital Transfers Out                                      | The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600                                                                                    | Proposed Analytical                          | USSGL / SMAF          | All                                      | Capital Transfers-Out             | BETC                             |
| 42     | Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations | The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.                                                              | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL         | Account Type = EXPND                     | Withdrawn Authority               | Recovered Prior Year Obligations |

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|--------|-------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------|------------------------------------------|------------------------------------------------|---------------------------------------------------|
| 43     | Reclassified Net Position Lines                                                                                   | The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.                                                                                  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | All                                      | Reclassified Balance Sheet                     | Reclassified Statement of Changes in Net Position |
| 44     | Reclassified Balance Sheet Check                                                                                  | The Total Assets line must equal the Total Liabilities and Net Position line.                                                                                                                                                                        | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | All                                      | Total Assets                                   | Total Liabilities and Net Position                |
| 45     | Fiscal Year Proprietary Closing Edit                                                                              | The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.                                                                                                                    | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Closing Edits                   | Is New TAS = N                           | GTAS Calculated Beginning Balance              | Current Fiscal Year Beginning Balance             |
| 46     | Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System     | The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.     | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | Account Type = EXPND                     | Budgetary Prior Year Adjustments Backdated     | Sum of Zero                                       |
| 47     | Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System | The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | Account Type = EXPND                     | Budgetary Prior Year Adjustments Not Backdated | Sum of Zero                                       |

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| 48     | Budgetary USSGL Accounts and Reappropriations | The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.                                                              | Proposed Analytical                       | USSGL / SMAF          | Account Type = EXPND                     | Budgetary Reappropriations Transferred-Out                    | BETC             |
| 49     | Normal Warrants Edit (Budgetary)              | 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. | Fatal Period # 10/11/12                   | Statement Line / SMAF | All                                      | USSGL                                                         | BETC             |
| 50     | Normal Warrants Edit (Proprietary)            | The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the corresponding proprietary USSGL accounts.       | Fatal Period # 10/11/12                   | Statement Line / SMAF | All                                      | USSGL                                                         | BETC             |
| 51     | USSGLs 415700 and 439700                      | The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.                                                                                             | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL         | All                                      | USSGL 415700                                                  | USSGL 439700     |
| 52     | USSGLs 415800 and 439800                      | The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.                                                                                             | Fatal 01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL         | All                                      | USSGL 415800                                                  | USSGL 439800     |
| 53     | Spending Authority, Collected, Discretionary  | Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.                                               | Proposed Analytical                       | Statement Line / Zero | Account Type = EXPND                     | Spending Authority from Offsetting Collections, Discretionary | Sum of Zero      |
| 54     | Spending Authority, Collected, Mandatory      | Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.                                                    | Proposed Analytical                       | Statement Line / Zero | Account Type = EXPND                     | Spending Authority from Offsetting Collections, Mandatory     | Sum of Zero      |

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| 55     | Total Reimbursable and Direct Obligations                                                       | Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.                                                   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | Total Reimbursable and Direct Obligations | Sum of Zero                     |
| 56     | Fiscal Service Investments-Interest Payable                                                     | The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal Interest Receivable USSGLs                  | Fatal Period #<br>03/06/09/12                | USSGL / Fiduciary     | All                                      | Reciprocal Interest                       | Fiscal Service Interest Payable |
| 57     | Fiscal Service Investments-Liabilities (Securities Issued, Discount, Premium, and Amortization) | The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs                                         | Fatal Period #<br>03/06/09/12                | USSGL / Fiduciary     | All                                      | Reciprocal Assets                         | Fiscal Service Liabilities      |
| 58     | Fiscal Service Investments-Interest Expense                                                     | The amounts of interest expense that are submitted by Fiscal Service must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses) | Fatal Period #<br>03/06/09/12                | USSGL / Fiduciary     | All                                      | Reciprocal Revenue                        | Fiscal Service Interest Expense |
| 59     | Fiscal Service Borrowings-Receivable                                                            | The amounts of Receivables that are submitted by Fiscal Service must equal the amount of each Agency's Interest Payable                                         | Fatal Period #<br>03/06/09/12                | USSGL / Fiduciary     | All                                      | Interest Payable                          | Fiscal Service Receivables      |
| 60     | Fiscal Service Borrowings- Asset                                                                | The amounts of Assets that are submitted by Fiscal Service must equal the amount of each Agency's reciprocal Liability USSGL                                    | Fatal Period #<br>03/06/09/12                | USSGL / Fiduciary     | All                                      | Reciprocal Liability                      | Fiscal Service Assets           |

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| 61     | Fiscal Service Borrowings-Revenue             | The amount of Revenue (including Gains and Losses) that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL                                                                | Fatal Period # 03/06/09/12 | USSGL / Fiduciary     | All                                      | Reciprocal Interest Expense                    | Fiscal Service Revenue                        |
| 62     | FFB Borrowings-Receivables                    | The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable                                                                                                     | Proposed Analytical        | USSGL / Fiduciary     | All                                      | Interest Payable                               | FFB Receivables                               |
| 63     | FFB Borrowings-Asset                          | The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.                                                                                                              | Proposed Analytical        | USSGL / Fiduciary     | All                                      | Reciprocal Liability                           | FFB Assets                                    |
| 64     | FFB Borrowings-Revenue                        | The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs                                                                                      | Proposed Analytical        | USSGL / Fiduciary     | All                                      | Reciprocal Interest Expense                    | FFB Revenue                                   |
| 65     | Cancelled Authority Edit                      | The BETC balances from the Central Accounting Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000. If BETC "SW" is necessary, OMB Max override request is required. | Fatal Period # 12          | Statement Line / SMAF | All                                      | Cancelled Authority USSGL                      | Cancelled Authority BETC                      |
| 66     | Adjustments to Indefinite Appropriations Edit | The sum of Indefinite Year-end Adjustments (APINDYEC/APINDYED) BETC transactions for a TAS must equal USSGL account 439100 for that TAS                                                                                        | Fatal Period # 12          | Statement Line / SMAF | All                                      | Adjustments to Indefinite Appropriations USSGL | Adjustments to Indefinite Appropriations BETC |

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| 67     | Budgetary Resources<br>Derived from Available Special and Trust Fund Receipt Accounts                  | The total End balance for USSGL accounts 411400 and 413810 must equal the balance for BETCs related to collections to available receipts in the Central Accounting Reporting System (CARS).                                                      | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 68     | Budgetary Resources<br>Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts | The sum of the ending balances in USSGL accounts 411300, 413330, 435500, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Fund Receipt Accounts in the Central Accounting Reporting System (CARS). | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / SMAF          | All                                      | USSGL Accounts  | BETC             |
| 69     | Disaster Emergency Fund Code "A" Balance Check                                                         | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.                                                                                                     | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 70     | Disaster Emergency Fund Code "B" Balance Check                                                         | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.                                                                                                     | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 71     | Disaster Emergency Fund Code "C" Balance Check                                                         | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.                                                                                                     | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |

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|--------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------|------------------------------------------|-----------------|------------------|
| 72     | Disaster Emergency Fund Code "D" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 73     | Disaster Emergency Fund Code "E" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 74     | SF133 Line 1070 Balance Check                  | The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.                                            | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1070 | Sum of Zero      |
| 75     | SF133 Line 1160 Balance Check                  | The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.                                            | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1160 | Sum of Zero      |
| 76     | SF133 Line 1180 Balance Check                  | The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.                                            | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1180 | Sum of Zero      |
| 77     | SF133 Line 1340 Balance Check                  | The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.                                            | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1340 | Sum of Zero      |
| 78     | SF133 Line 1540 Balance Check                  | The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.                                            | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1540 | Sum of Zero      |
| 79     | SF133 Line 1750 Balance Check                  | The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero.                                            | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1750 | Sum of Zero      |

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|--------|----------------------------------|---------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------|------------------------------------------|-----------------|------------------|
| 80     | SF133 Line 1260<br>Balance Check | The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1260 | Sum of Zero      |
| 81     | SF133 Line 1280<br>Balance Check | The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1280 | Sum of Zero      |
| 82     | SF133 Line 1440<br>Balance Check | The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1440 | Sum of Zero      |
| 83     | SF133 Line 1640<br>Balance Check | The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1640 | Sum of Zero      |
| 84     | SF133 Line 1850<br>Balance Check | The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1850 | Sum of Zero      |
| 85     | SF133 Line 4030<br>Balance Check | The value of SF133 line 4030 must be less than or equal to zero.                                  | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4030 | Sum of Zero      |
| 86     | SF133 Line 4033<br>Balance Check | The value of SF133 line 4033 must be less than or equal to zero.                                  | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4033 | Sum of Zero      |
| 87     | SF133 Line 4034<br>Balance Check | The value of SF133 line 4034 must be less than or equal to zero.                                  | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4034 | Sum of Zero      |
| 88     | SF133 Line 4120<br>Balance Check | The value of SF133 line 4120 must be less than or equal to zero.                                  | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4120 | Sum of Zero      |
| 89     | SF133 Line 4123<br>Balance Check | The value of SF133 line 4123 must be less than or equal to zero.                                  | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 4123 | Sum of Zero      |

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|--------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------|------------------------------------------|------------------------------------------------|-----------------------------------------------------------------|
| 90     | SF133 Line 4124 Balance Check                                                              | The value of SF133 line 4124 must be less than or equal to zero.                                                                                                                                                                                                      | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero           | Account Type = EXPND                     | SF133 Line 4124                                | Sum of Zero                                                     |
| 91     | SF133 Line 4010 Balance Check                                                              | The value of SF133 line 4010 must be greater than or equal to zero.                                                                                                                                                                                                   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero           | Account Type = EXPND                     | SF133 Line 4010                                | Sum of Zero                                                     |
| 92     | SF133 Line 4011 Balance Check                                                              | The value of SF133 line 4011 must be greater than or equal to zero.                                                                                                                                                                                                   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero           | Account Type = EXPND                     | SF133 Line 4011                                | Sum of Zero                                                     |
| 93     | SF133 Line 4100 Balance Check                                                              | The value of SF133 line 4100 must be greater than or equal to zero.                                                                                                                                                                                                   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero           | Account Type = EXPND                     | SF133 Line 4100                                | Sum of Zero                                                     |
| 94     | SF133 Line 4101 Balance Check                                                              | The value of SF133 line 4101 must be greater than or equal to zero.                                                                                                                                                                                                   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero           | Account Type = EXPND                     | SF133 Line 4101                                | Sum of Zero                                                     |
| 95     | SF133 Line 4110 Balance Check                                                              | The value of this line must be greater than or equal to zero.                                                                                                                                                                                                         | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero           | Account Type = EXPND                     | SF133 Line 4110                                | Sum of Zero                                                     |
| 96     | Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority | Discretionary gross outlays from new authority (SF 133 line 4010) should not exceed the discretionary gross budget authority (SF 133 line 4000 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | TAS Status = U                           | Discretionary gross outlays from new authority | Discretionary gross budget authority minus anticipated accounts |

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|--------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------|------------------------------------------|-----------------------------------------------------|-------------------------------------------------------------|
| 97     | Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority  | Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | TAS Status = U                           | Mandatory gross outlays from new authority          | Mandatory gross budget authority minus anticipated accounts |
| 98     | Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS) | Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).                                                                                                                | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | Account Type = EXPND                     | Total Gross Outlays from New Budget Authority       | New Obligations Incurred                                    |
| 99     | Fund Balance with Treasury vs Unexpended Appropriations While Awaiting a Warrant    | Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While Awaiting a Warrant (USSGL 309000).                                                                                                              | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL                   | All                                      | Fund Balance with Treasury While Awaiting a Warrant | Unexpended Appropriations While Awaiting a Warrant          |
| 100    | Disaster Emergency Fund Code "F" Balance Check                                      | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.                                                                                                                  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts                                      | Sum of Zero                                                 |
| 101    | Disaster Emergency Fund Code "G" Balance Check                                      | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.                                                                                                                  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | All                                      | USSGL Accounts                                      | Sum of Zero                                                 |

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|--------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------|------------------------------------------|-----------------|------------------|
| 102    | Disaster<br>Emergency Fund<br>Code "H" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 103    | Disaster<br>Emergency Fund<br>Code "I" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 104    | Disaster<br>Emergency Fund<br>Code "J" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 105    | Disaster<br>Emergency Fund<br>Code "K" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 106    | Disaster<br>Emergency Fund<br>Code "L" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.    | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 107    | Disaster<br>Emergency Fund<br>Code "M" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.    | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |

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|--------|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------|------------------------------------------|-------------------------------------------|-------------------------------------|
| 108    | DOL FECA-<br>Receivable                       | The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.                                        | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal FECA Liability                 | DOL FECA Receivable                 |
| 109    | DOL FECA-<br>Revenue                          | The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.                                             | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal FECA Expense                   | DOL FECA Revenue                    |
| 110    | DOL<br>Unemployment<br>Benefit-<br>Receivable | The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Liability USSGL.        | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Unemployment Benefit Liability | DOL Unemployment Benefit Receivable |
| 111    | DOL<br>Unemployment<br>Benefit- Revenue       | The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.             | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Unemployment Benefit Expense   | DOL Unemployment Benefit Revenue    |
| 112    | OPM Retirement<br>Benefit-<br>Receivable      | The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL. | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Retirement Benefit Liability   | OPM Retirement Benefit Receivable   |

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|--------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-------------------|------------------------------------------|---------------------------------------|---------------------------------|
| 113    | OPM Retirement Benefit- Revenue  | The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.  | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Retirement Benefit Expense | OPM Retirement Benefit Revenue  |
| 114    | OPM Life Insurance- Receivable   | The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Liability USSGL.     | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Life Insurance Liability   | OPM Life Insurance Receivable   |
| 115    | OPM Life Insurance- Revenue      | The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Expense USSGL.          | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Life Insurance Expense     | OPM Life Insurance Revenue      |
| 116    | OPM Health Insurance- Receivable | The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Liability USSGL. | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Health Insurance Liability | OPM Health Insurance Receivable |
| 117    | OPM Health Insurance- Revenue    | The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Expense USSGL.      | Proposed Analytical       | USSGL / Fiduciary | All                                      | Reciprocal Health Insurance Expense   | OPM Health Insurance Revenue    |

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|--------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------|------------------------------------------|-----------------|------------------|
| 118    | Disaster<br>Emergency Fund<br>Code "N" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 119    | Disaster<br>Emergency Fund<br>Code "O" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 120    | Disaster<br>Emergency Fund<br>Code "P" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 121    | Disaster<br>Emergency Fund<br>Code "R" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 122    | Disaster<br>Emergency Fund<br>Code "S" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 123    | Disaster<br>Emergency Fund<br>Code "T" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |

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|--------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------|
| 124    | Appropriations Used and Expended Appropriations Edit (Disbursed) | USSGL account 310710 and USSGL account 570010 must equal the sum of zero.                                                                                                                                                                  | Proposed Analytical                          | USSGL / Zero          | All                                      | Appropriations Used/Expended - Disbursed | Sum of Zero      |
| 125    | Subsidy Collected                                                | The sum of the BETCs-COLLSBSD, COLLSBAJ, COLLUR, COLLURAJ must equal the ending balances of USSGL 427100-Actual Program Fund Subsidy Collected. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G"). | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL                                    | BETC             |
| 126    | Fees Collected                                                   | The sum of the BETCs-FEECOLL, FEECOLAJ must equal the ending balance of USSGL 426100-Actual Collections of Business-Type Fees. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").                  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL                                    | BETC             |
| 127    | Loan Principal Collected                                         | The sum of the BETCs-PRINREP, PRINREAJ must equal the ending balance of USSGL 426200-Actual Collections of Loan Principal. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").                      | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL                                    | BETC             |

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|--------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------|------------------------------------------|-----------------|------------------|
| 128    | Loan Interest Collected                   | The sum of the BETCs-INTREP, INTREPAJ must equal the ending balance of USSGL 426300-Actual Collections of Loan Interest. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").                            | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 129    | Proceeds of Foreclosed Property Collected | The sum of the BETCs-PFPCOLL, PFPCOLAJ must equal the ending balance of USSGL 426500-Actual Collections From Sale of Foreclosed Property. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").           | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 130    | Rent Collected                            | The sum of the BETCs-RENTCOLL, RENTCOAJ must equal the ending balance of USSGL 426400-Actual Collections of Rent. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").                                   | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 131    | Other Federal Collections                 | The sum of the BETCs-OACFED, OACFEDAJ must equal the ending balance of USSGL 427700-Other Actual Collections-Federal/Non-Federal Exception Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G"). | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |

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|--------|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------|------------------------------------------|-----------------|------------------|
| 132    | Other Non-Federal Collections                  | The sum of the BETCs-ONFCOLL, ONFCOLAJ must equal the ending balance of USSGL 426600-Other Actual Business-Type Collections From Non-Federal Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G"). | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 133    | Disbursement From General Fund Appropriations  | The sum of USSGL account 310710 and the change in USSGL account 141000, relative to appropriations from the General Fund, must equal the sum of the General Fund disbursement BETCs.                                                             | Proposed Analytical                          | Statement Line / SMAF | All                                      | USSGL           | BETC             |
| 134    | Disaster Emergency Fund Code "U" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.                                                                                                        | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 135    | Disaster Emergency Fund Code "V" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.                                                                                                        | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 136    | Disaster Emergency Fund Code "W" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.                                                                                                        | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |

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|--------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------------------|------------------------------------------|-----------------|------------------|
| 137    | Disaster<br>Emergency Fund<br>Code "X" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 138    | Disaster<br>Emergency Fund<br>Code "Y" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 139    | Disaster<br>Emergency Fund<br>Code "Z" Balance<br>Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 140    | SF133 Line 5311<br>Balance Check                        | The value of this line must be greater than or equal to zero                                                                              | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5311 | Sum of Zero      |
| 141    | SF133 Line 5312<br>Balance Check                        | The value of this line must be greater than or equal to zero                                                                              | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5312 | Sum of Zero      |
| 142    | SF133 Line 5313<br>Balance Check                        | The value of this line must be greater than or equal to zero                                                                              | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5313 | Sum of Zero      |
| 143    | SF133 Line 5314<br>Balance Check                        | The value of this line must be greater than or equal to zero                                                                              | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5314 | Sum of Zero      |
| 144    | SF133 Line 5321<br>Balance Check                        | The value of this line must be greater than or equal to zero                                                                              | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5321 | Sum of Zero      |
| 145    | SF133 Line 5322<br>Balance Check                        | The value of this line must be greater than or equal to zero                                                                              | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5322 | Sum of Zero      |

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|--------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------|------------------------------------------|-----------------|------------------|
| 146    | SF133 Line 5323 Balance Check                  | The value of this line must be greater than or equal to zero                                                                              | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5323 | Sum of Zero      |
| 147    | SF133 Line 5324 Balance Check                  | The value of this line must be greater than or equal to zero                                                                              | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 5324 | Sum of Zero      |
| 156    | Disaster Emergency Fund Code "1" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 157    | Disaster Emergency Fund Code "2" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 158    | Disaster Emergency Fund Code "3" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 159    | Disaster Emergency Fund Code "4" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |
| 160    | Disaster Emergency Fund Code "5" Balance Check | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts  | Sum of Zero      |

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|--------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------|------------------------------------------|-------------------------|------------------|
| 161    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS)        | The sum of the USSGL accounts must be less than zero.                                                                                     | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | TAS Status = U                           | USSGL Account Number    | Zero             |
| 162    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS)          | The sum of the USSGL accounts must be less than zero.                                                                                     | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | TAS Status = U                           | USSGL Account Number    | Zero             |
| 163    | Transfer of Obligated Balances                                                                        | Various obligated balance transfers must equal the contra obligated balance transfer.                                                     | Fatal Period #<br>09/10/11/12                | USSGL / USSGL | All                                      | Transfer USSGL Accounts | USSGL 419500     |
| 164    | Disaster Emergency Fund Code "6" Balance Check                                                        | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts          | Sum of Zero      |
| 165    | Disaster Emergency Fund Code "7" Balance Check                                                        | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts          | Sum of Zero      |
| 166    | Normal Balance Post Closing Check for Undelivered Orders- Obligations, Prepaid/Advanced (Expired TAS) | The sum of the USSGL accounts must be less than zero.                                                                                     | Proposed Analytical                          | USSGL / Zero  | TAS Status = E                           | USSGL Account Number    | Zero             |
| 167    | USSGL 487100 Balance Check                                                                            | USSGL account 487100 ending must have a debit balance at a TAS level                                                                      | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Account Number    | Sum of Zero      |

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|--------|-------------------------------|-----------------------------------------------------------------------|----------------------------------------------|-----------------------|------------------------------------------|----------------------|------------------|
| 168    | USSGL 497100 Balance Check    | USSGL account 497100 ending must have a debit balance at a TAS level  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 169    | USSGL 487200 Balance Check    | USSGL account 487200 ending must have a debit balance at a TAS level  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 170    | USSGL 497200 Balance Check    | USSGL account 497200 ending must have a debit balance at a TAS level  | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 171    | USSGL 488200 Balance Check    | USSGL account 488200 ending must have a credit balance at a TAS level | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 172    | USSGL 498200 Balance Check    | USSGL account 498200 ending must have a credit balance at a TAS level | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Account Number | Sum of Zero      |
| 173    | SF133 Line 1103 Balance Check | The value of this line must be greater than or equal to zero          | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1103      | Sum of Zero      |
| 174    | SF133 Line 1203 Balance Check | The value of this line must be greater than or equal to zero          | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1203      | Sum of Zero      |
| 175    | SF133 Line 1135 Balance Check | The value of this line must be less than or equal to zero             | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1135      | Sum of Zero      |
| 176    | SF133 Line 1235 Balance Check | The value of this line must be less than or equal to zero             | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1235      | Sum of Zero      |
| 177    | SF133 Line 1824 Balance Check | The value of this line must be less than or equal to zero             | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1824      | Sum of Zero      |
| 178    | SF133 Line 1826 Balance Check | The value of this line must be less than or equal to zero             | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 1826      | Sum of Zero      |

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|--------|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------|------------------------------------------|---------------------------------------------|------------------------|
| 179    | SF133 Line 3000 Balance Check                                           | The value of this line must be greater than or equal to zero                                                                              | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 3000                             | Sum of Zero            |
| 180    | SF133 Line 3050 Balance Check                                           | The value of this line must be greater than or equal to zero                                                                              | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 3050                             | Sum of Zero            |
| 181    | SF133 Line 3060 Balance Check                                           | The value of this line must be less than or equal to zero                                                                                 | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 3060                             | Sum of Zero            |
| 182    | SF133 Line 3090 Balance Check                                           | The value of this line must be less than or equal to zero                                                                                 | Proposed Analytical                          | Statement Line / Zero | Account Type = EXPND                     | SF133 Line 3090                             | Sum of Zero            |
| 183    | Disaster Emergency Fund Code "8" Balance Check                          | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts                              | Sum of Zero            |
| 184    | GTAS RBS Accounts payable (RC 22) : GINV Buyer Liabilities              | RBS Accounts payable (RC 22) line must equal RC 22 - A/P, and Other Liabilities                                                           | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RBS Accounts payable (RC 22)           | GINV Buyer Liabilities |
| 185    | GTAS RBS Advances and prepayments (RC 23) line : GINV Buyer Prepayments | RBS Advances and prepayments (RC 23) line must equal RC 23 - Advances to Others and Prepayments                                           | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RBS Advances and prepayments (RC 23)   | GINV Buyer Prepayments |
| 186    | GTAS RSNC Purchase of assets (RC 24) line : GINV Buyer Assets           | RSNC Purchase of assets (RC 24) line must equal Purchase of Assets                                                                        | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RSNC Purchase of assets (RC 24)        | GINV Buyer Assets      |
| 187    | GTAS RSNC Purchase of assets offset (RC 24) line : GINV Buyer Offsets   | RSNC Purchase of assets offset (RC 24) line must equal RC 24 - Purchase of Assets Offset                                                  | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RSNC Purchase of assets offset (RC 24) | GINV Buyer Offsets     |

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|--------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------|------------------------------------------|------------------------------------------------------------|-----------------------------|
| 188    | GTAS RBS Accounts receivable (RC 22) line : GINV Seller Receivables               | RBS Accounts receivable (RC 22) line must equal RC 22 - Accounts Receivable                                                                 | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RBS Accounts receivable (RC 22)                       | GINV Seller Receivables     |
| 189    | GTAS RBS Advances from others and deferred revenue (RC 23) : GINV Seller Advances | RBS Advances from others and deferred revenue (RC 23) line must equal RC 23 - Advances from Others and Deferred Credits                     | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RBS Advances from others and deferred revenue (RC 23) | GINV Seller Advances        |
| 190    | GTAS RSNC Buy/sell revenue (exchange) (RC 24) line : GINV Seller Revenues         | RSNC Buy/sell revenue (exchange) (RC 24) line must equal RC 24 - Buy/Sell Revenue                                                           | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RSNC Buy/sell revenue (exchange) (RC 24)              | GINV Seller Revenues        |
| 191    | GTAS RSNC Buy/sell cost (RC 24) line : GINV Buyer and Seller Costs RC 24          | RSNC Buy/sell cost (RC 24) line must equal GINV Buyer and Seller Costs RC 24                                                                | Proposed Analytical                          | Statement Line / SMAF | All                                      | GTAS RSNC Buy/sell cost (RC 24)                            | GINV Buyer and Seller Costs |
| 192    | Disaster Emergency Fund Code "AAA" Balance Check                                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts                                             | Sum of Zero                 |
| 193    | Disaster Emergency Fund Code "AAB" Balance Check                                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts                                             | Sum of Zero                 |
| 194    | Disaster Emergency Fund Code "AAC" Balance Check                                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero          | All                                      | USSGL Accounts                                             | Sum of Zero                 |

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|--------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------|------------------------------------------|---------------------------------|-------------------------------------------|
| 195    | Normal Balance Post Closing Check for Undelivered Orders - Obligations, Unpaid (Expired TAS) | The sum of the USSGL accounts must be less than zero.                                                                                       | Proposed Analytical                          | USSGL / Zero  | TAS Status = E                           | USSGL Account Number            | Sum of Zero                               |
| 196    | Normal Balance Post Closing Check for Delivered Orders - Obligations, Unpaid (Expired TAS)   | The sum of the USSGL accounts must be less than zero.                                                                                       | Proposed Analytical                          | USSGL / Zero  | TAS Status = E                           | USSGL Account Number            | Sum of Zero                               |
| 197    | Disaster Emergency Fund Code "AAD" Balance Check                                             | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts                  | Sum of Zero                               |
| 198    | USSGL 488100 Balance Check                                                                   | USSGL account 488100 ending must have a credit balance at a TAS level                                                                       | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Account Number            | Sum of Zero                               |
| 199    | USSGL 498100 Balance Check                                                                   | USSGL account 498100 ending must have a credit balance at a TAS level                                                                       | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Account Number            | Sum of Zero                               |
| 200    | Anticipated Budgetary Resources Equals Anticipated Status of Budgetary Resources             | For ending balances, the sum of the anticipated budgetary resources equals the sum of the anticipated status of budgetary resources         | Proposed Analytical                          | USSGL / USSGL | All                                      | Anticipated Budgetary Resources | Anticipated Status of Budgetary Resources |

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|--------|------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------|--------------|------------------------------------------|----------------------|------------------|
| 201    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"      | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 202    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"      | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 203    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D" | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 204    | Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M" | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |

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|--------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------|--------------|------------------------------------------|----------------------|------------------|
| 205    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"      | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 206    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"      | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 207    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D" | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |
| 208    | Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M" | The sum of the USSGL accounts must be less than zero. | Fatal Period # 09/10/11/12 | USSGL / Zero | TAS Status = U                           | USSGL Account Number | Zero             |

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|--------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------|---------------|------------------------------------------|----------------------|----------------------|
| 209    | Ending unobligated balance in expiring TAS where Reimbursable Flag value is "R"                         | An expiring TAS must have a zero balance for reimbursements earned and refunds in period 12. | Fatal Period # 12                            | USSGL / Zero  | All                                      | USSGL Account Number | Zero                 |
| 210    | Withdrawal for existing unpaid obligations (undelivered)                                                | USSGL account 480110 must be less than or equal to USSGL account 497200.                     | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | USSGL Account 480110 | USSGL Account 497200 |
| 211    | Withdrawal for existing unpaid obligations (delivered)                                                  | USSGL account 490110 must be less than or equal to USSGL account 497200.                     | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | USSGL Account 490110 | USSGL Account 497200 |
| 212    | Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)       | The sum of the USSGL accounts must have a debit balance at a TAS level.                      | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | TAS Status = U                           | USSGL Account Number | Zero                 |
| 213    | Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Unexpired TAS) | The sum of the USSGL accounts must have a debit balance at a TAS level.                      | Proposed Analytical                          | USSGL / Zero  | TAS Status = U                           | USSGL Account Number | Zero                 |
| 214    | Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)         | The sum of the USSGL accounts must have a debit balance at a TAS level.                      | Fatal Period #<br>08/09/10/11/12             | USSGL / Zero  | TAS Status = E                           | USSGL Account Number | Zero                 |

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|--------|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------------------------|------------------------------------------|-----------------------------|------------------------------------------|
| 215    | Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Expired TAS)   | The sum of the USSGL accounts must have a debit balance at a TAS level.                                                                                                       | Proposed Analytical                          | USSGL / Zero                    | TAS Status = E                           | USSGL Account Number        | Zero                                     |
| 216    | Normal balance post closing check for Fund Balance With Treasury (Unexpired TAS)                        | The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to unexpired expenditure accounts).                                                      | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | Account Type = EXPND                     | USSGL Account Number        | Zero                                     |
| 217    | USSGL 480200 Balance Check                                                                              | USSGL account 480200 ending must have a credit balance at a TAS level.                                                                                                        | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | Account Type = EXPND                     | USSGL Account Number        | Zero                                     |
| 218    | USSGL 490200 Balance Check                                                                              | USSGL account 490200 ending must have a credit balance at a TAS level.                                                                                                        | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | Account Type = EXPND                     | USSGL Account Number        | Zero                                     |
| 219    | Normal Balance Post Closing Check for Undelivered Orders- Obligations, Prepaid/Advanced (Unexpired TAS) | The sum of the USSGL accounts must be less than zero.                                                                                                                         | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero                    | TAS Status = U                           | USSGL Account Number        | Zero                                     |
| 220    | Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year                             | 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. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | Statement Line / Statement Line | All                                      | Gross Outlays from Balances | Unexpended Balances Start of Fiscal Year |

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| Number | Name                                                                       | Description                                                                                                                                 | Fatal/Proposed Analytical                        | Type         | Applicable SMAF Attribute / Domain Value | Left Side Label | Right Side Label |
|--------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------|------------------------------------------|-----------------|------------------|
| 221    | Disaster<br>Emergency Fund<br>Code "AAE"<br>Balance Check                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 222    | Disaster<br>Emergency Fund<br>Code "AAF"<br>Balance Check                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 223    | Disaster<br>Emergency Fund<br>Code "AAG"<br>Balance Check                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 224    | Disaster<br>Emergency Fund<br>Code "AAH"<br>Balance Check                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 225    | Disaster<br>Emergency Fund<br>Code "AAI"<br>Balance Check                  | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/<br>07/08/09/10/11/12 | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |
| 226    | USSGL accounts<br>with<br>BEA_Category_Indicator "M" Zero<br>Balance Check | The sum of the ending balances of USSGL accounts with BEA_Category_Indicator value is "M" must equal zero for each reported TAS.            | Proposed<br>Analytical                           | USSGL / Zero | All                                      | USSGL Accounts  | Sum of Zero      |

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| Number | Name                                                                           | Description                                                                                                                                 | Fatal/Proposed Analytical                    | Type          | Applicable SMAF Attribute / Domain Value | Left Side Label      | Right Side Label |
|--------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------|------------------------------------------|----------------------|------------------|
| 227    | USSGL accounts with BEA_Category_Indicator "D" Zero Balance Check              | The sum of the ending balances of USSGL accounts with BEA_Category_Indicator value is "D" must equal zero for each reported TAS.            | Proposed Analytical                          | USSGL / Zero  | All                                      | USSGL Accounts       | Sum of Zero      |
| 228    | USSGL account with Reimbursable Flag "D" Zero Balance Check                    | The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.                 | Proposed Analytical                          | USSGL / Zero  | All                                      | USSGL Account        | Sum of Zero      |
| 229    | USSGL accounts with Reimbursable Flag "R" Zero Balance Check                   | The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.                 | Proposed Analytical                          | USSGL / Zero  | All                                      | USSGL Account        | Sum of Zero      |
| 230    | Borrowing Authority Converted to Cash and Resources Realized must equal        | USSGL 414500 (credit balance) and USSGL 414800 (debit balance) must be equal                                                                | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / USSGL | All                                      | USSGL                | USSGL            |
| 231    | Borrowing Authority Converted to Cash must equal specified BETC transactions   | The sum of the specified BETC transactions for a TAS must equal USSGL 414500.                                                               | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / SMAF  | All                                      | USSGL                | BETC             |
| 232    | Disaster Emergency Fund Code "AAJ" Balance Check                               | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS. | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts       | Sum of Zero      |
| 233    | Normal balance post closing check for Fund Balance With Treasury (Expired TAS) | The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to expired expenditure accounts).                      | Fatal Period #<br>05/06/07/08/09/10/11/12    | USSGL / Zero  | Account Type = EXPND                     | USSGL Account Number | Zero             |

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| Number | Name                                                      | Description                                                                                                                                          | Fatal/Proposed Analytical                    | Type          | Applicable SMAF Attribute / Domain Value | Left Side Label                    | Right Side Label     |
|--------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|---------------|------------------------------------------|------------------------------------|----------------------|
| 234    | Disaster Emergency Fund Code "AAK" Balance Check          | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.          | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts                     | Sum of Zero          |
| 235    | Disaster Emergency Fund Code "AAL" Balance Check          | The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.          | Fatal<br>01/02/03/04/05/06/07/08/09/10/11/12 | USSGL / Zero  | All                                      | USSGL Accounts                     | Sum of Zero          |
| 236    | Equal Balance Check for USSGL Accounts 805000 and 807000  | The balance in USSGL account 805000 must equal the balance in USSGL account 807000.                                                                  | Proposed Analytical                          | USSGL / USSGL | All                                      | USSGL Account 805000               | USSGL Account 807000 |
| 490    | Potential Replacement for Edit 49                         | This edit is for Fiscal Service and OMB analysis only and is not fatal. If the new format is accepted, this edit will replace Edit 49 in the future. | Proposed Analytical                          | USSGL / SMAF  | All                                      | USSGL Accounts                     | BETCs                |
| 500    | Potential Replacement for Edit 50                         | This edit is for Fiscal Service and OMB analysis only and is not fatal. If the new format is accepted, this edit will replace Edit 50 in the future. | Proposed Analytical                          | USSGL / SMAF  | All                                      | USSGL Account                      | BETC                 |
| 600    | Canceling TAS Post-Closing Check for USSGL Account 310000 | The post-closing balance in USSGL account 310000 must be \$0 for a canceling TAS.                                                                    | Proposed Analytical                          | USSGL / Zero  | TAS Status Transitioning Code = K        | USSGL Accounts Closing into 310000 | Zero                 |
| 601    | Canceling TAS Post-Closing Check for USSGL Account 331000 | The post-closing balance in USSGL account 331000 must be \$0 for a canceling TAS.                                                                    | Proposed Analytical                          | USSGL / Zero  | TAS Status Transitioning Code = K        | USSGL Accounts Closing Into 331000 | Zero                 |

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|--------|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------|---------------------------------|------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------|
| 602    | Canceling TAS Post-Closing Check for USSGL Account 340000                 | The post-closing balance in USSGL account 340000 must be \$0 for a canceling TAS.                  | Proposed Analytical       | USSGL / Zero                    | TAS Status Transitioning Code = K        | USSGL Accounts Closing Into 340000                                               | Zero                                                       |
| 700    | Reimbursable Flag Unobligated Balance SOY Memo Line Monitoring Check      | This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal. | Proposed Analytical       | Statement Line / Statement Line | All                                      | Unobligated Balance Brought Forward, Oct 1                                       | Reimbursable Flag Unobligated Balances, Start of Year      |
| 701    | BEA Category Indicator Unobligated Balance SOY Memo Line Monitoring Check | This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal. | Proposed Analytical       | Statement Line / Statement Line | All                                      | Unobligated Balance Brought Forward, Oct 1                                       | BEA Category Indicator Unobligated Balances, Start of Year |
| 702    | Reimbursable Flag Unobligated Balance EOY Memo Line Monitoring Check      | This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal. | Proposed Analytical       | Statement Line / Statement Line | All                                      | SF133 Lines                                                                      | Reimbursable Flag Unobligated Balances, End of Year        |
| 703    | BEA Category Indicator Unobligated Balance EOY Memo Line Monitoring Check | This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal. | Proposed Analytical       | Statement Line / Statement Line | All                                      | SF133 Lines                                                                      | BEA Category Indicator Unobligated Balances, End of Year   |
| 704    | Reimbursable Flag Obligated Balance SOY Memo Line Monitoring Check        | This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal. | Proposed Analytical       | Statement Line / Statement Line | All                                      | Unpaid Obligations and Uncollected Payments, Fed Sources, Brought Forward, Oct 1 | Reimbursable Flag Obligated Balances, Start of Year        |
| 705    | BEA Category Indicator Obligated Balance SOY Memo Line Monitoring Check   | This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal. | Proposed Analytical       | Statement Line / Statement Line | All                                      | Unpaid Obligations and Uncollected Payments, Fed Sources, Brought Forward, Oct 1 | BEA Category Indicator Obligated Balances, Start of Year   |

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| Number | Name                                                                    | Description                                                                                                                                                                                                                                                                                | Fatal/Proposed Analytical | Type                            | Applicable SMAF Attribute / Domain Value | Left Side Label                                                       | Right Side Label                                       |
|--------|-------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------------|------------------------------------------|-----------------------------------------------------------------------|--------------------------------------------------------|
| 706    | Reimbursable Flag Obligated Balance EOY Memo Line Monitoring Check      | This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.                                                                                                                                                                                         | Proposed Analytical       | Statement Line / Statement Line | All                                      | Unpaid Obligations and Uncollected Payments, Fed Sources, End of Year | Reimbursable Flag Obligated Balances, End of Year      |
| 707    | BEA Category Indicator Obligated Balance EOY Memo Line Monitoring Check | This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.                                                                                                                                                                                         | Proposed Analytical       | Statement Line / Statement Line | All                                      | Unpaid Obligations and Uncollected Payments, Fed Sources, End of Year | BEA Category Indicator Obligated Balances, End of Year |
| 811    | Test of Potential Edit 11 Change                                        | 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. | Proposed Analytical       | Statement Line / SMAF           | All                                      | Change in Non-Federal Securities                                      | CGHNONFEDSEC Business Line                             |
| 920    | BOC 9200 Monitoring                                                     | This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9200 on ending balances. This edit is for analysis only and will not go fatal.                                                                                                                  | Proposed Analytical       | USSGL / USSGL                   | All                                      | USSGL Debits                                                          | USSGL Credits                                          |
| 950    | Custodial Activity Verification 1                                       | The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.                                                                                                                                                                                      | Proposed Analytical       | Statement Line / Statement Line | All                                      | Liability                                                             | Revenues                                               |
| 951    | Custodial Activity Verification 2                                       | The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.                                                                                                                                                                                      | Proposed Analytical       | Statement Line / Statement Line | All                                      | Liability                                                             | Revenues                                               |

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|--------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------|------------------------------------------|-----------------|------------------|
| 999    | BOC 9999 Monitoring | This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9999 on ending balances. This edit is for analysis only and will not go fatal. | Proposed Analytical       | USSGL / USSGL | All                                      | USSGL Debits    | USSGL Credits    |