<table>
<thead>
<tr>
<th>ID</th>
<th>Simple or Special</th>
<th>Name</th>
<th>Type</th>
<th>Description</th>
<th>Error Message</th>
<th>Rule</th>
<th>Has Exception</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>SIMPLE</td>
<td>USSGL ACCOUNT NUMBER</td>
<td>Bulk File</td>
<td>A six-digit number used to identify a specific USSGL account.</td>
<td>The USSGL account is invalid. Check the USSGL TFM Supplement for a valid list of USSGL accounts.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>2</td>
<td>SIMPLE</td>
<td>DOLLAR AMOUNT</td>
<td>Bulk File</td>
<td>The dollar amount field can be up to 21 numerical characters with no decimals. Last two places are assumed decimal.</td>
<td>The dollar amount field is invalid. The dollar amount can be up to 21 numerical characters with no decimal points. Last two places are assumed decimal.</td>
<td>Format</td>
<td>N</td>
</tr>
<tr>
<td>3</td>
<td>SIMPLE</td>
<td>Trading Partner Agency Identifier and Main Account</td>
<td>Bulk File Special</td>
<td>The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS.</td>
<td>The Trading Partner Agency Identifier and Trading Partner Main Account is not a valid TAS. Refer to the FAST Book II.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>4</td>
<td>SIMPLE</td>
<td>Debit Credit Indicator</td>
<td>SGL Simple</td>
<td>Each USSGL account must have a Debit or Credit Indicator.</td>
<td>The Debit or Credit Indicator is required. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>5</td>
<td>SIMPLE</td>
<td>Begin End Indicator</td>
<td>SGL Simple</td>
<td>Begin End Indicator is required for the applicable USSGL accounts.</td>
<td>Begin End Indicator is required. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>8</td>
<td>SIMPLE</td>
<td>Custodial Noncustodial Indicator</td>
<td>SGL Simple</td>
<td>Custodial Noncustodial Indicator is required for the applicable USSGL accounts.</td>
<td>Invalid use of the Custodial Noncustodial Indicator. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>9</td>
<td>SIMPLE</td>
<td>Authority Type Code</td>
<td>SGL Simple</td>
<td>Authority Type Code is required for applicable USSGL accounts.</td>
<td>Invalid use of the Authority Type Code. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>10</td>
<td>SIMPLE</td>
<td>Apportionment Category Code</td>
<td>SGL Simple</td>
<td>Apportionment Category Code is required for applicable USSGL accounts.</td>
<td>Invalid use of the Apportionment Category Code. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>11</td>
<td>SIMPLE</td>
<td>Year of Budget Authority Indicator</td>
<td>SGL Simple</td>
<td>Year of Budget Authority Indicator is required for the applicable USSGL accounts.</td>
<td>Invalid use of the Year of Budget Authority Indicator. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>12</td>
<td>SIMPLE</td>
<td>Availability Time Indicator</td>
<td>SGL Simple</td>
<td>Availability Time Indicator is required for the applicable USSGL accounts.</td>
<td>Invalid use of the Availability Time Indicator. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>Y</td>
</tr>
<tr>
<td>13</td>
<td>SIMPLE</td>
<td>BEA Category Indicator</td>
<td>SGL Simple</td>
<td>BEA Category Indicator is required for the applicable USSGL accounts.</td>
<td>Invalid use of the BEA Category Indicator. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>Y</td>
</tr>
<tr>
<td>14</td>
<td>SIMPLE</td>
<td>Prior Year Adjustment Code</td>
<td>SGL Simple</td>
<td>Prior Year Adjustment Code is required for the applicable USSGL accounts.</td>
<td>Invalid use of the Prior Year Adjustment Code. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>Y</td>
</tr>
<tr>
<td>15</td>
<td>SIMPLE</td>
<td>Reimbursable Flag Indicator</td>
<td>SGL Simple</td>
<td>Reimbursable Flag Indicator is required for applicable USSGL accounts.</td>
<td>Invalid use of the Reimbursable Flag Indicator. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>16</td>
<td>SIMPLE</td>
<td>Budgetary Impact Indicator</td>
<td>SGL Simple</td>
<td>Budgetary Impact Indicator is required for applicable USSGL accounts.</td>
<td>Invalid use of the Budgetary Impact Indicator. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>17</td>
<td>SPECIAL</td>
<td>Disaster Emergency Fund Code</td>
<td>SGL Simple</td>
<td>Disaster Emergency Fund Code is required for applicable USSGL accounts.</td>
<td>Invalid use of the Disaster Emergency Fund Code.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>18</td>
<td>SIMPLE</td>
<td>GTAS Fund Type</td>
<td>SGL Simple</td>
<td>Specific USSGL accounts are valid for each GTAS Fund Type.</td>
<td>Invalid USSGL Account/GTAS Fund Type combination. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>Y</td>
</tr>
<tr>
<td>19</td>
<td>SIMPLE</td>
<td>TAS Status</td>
<td>SGL Simple</td>
<td>The USSGL accounts must be valid for the TAS Status.</td>
<td>Invalid USSGL Account/TAS Status combination. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>Y</td>
</tr>
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</tr>
<tr>
<td>24</td>
<td>SIMPLE</td>
<td>Reporting Type Code</td>
<td>SGL Simple</td>
<td>The USSGL Accounts must be valid for the Reporting Type Code.</td>
<td>Invalid USSGL Account/Reporting Type Code combination. Refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>Y</td>
</tr>
<tr>
<td>25</td>
<td>SPECIAL</td>
<td>USSGL Accounts Restricted to Appropriation Flag &quot;I&quot; and &quot;M&quot;</td>
<td>Compound</td>
<td>Some USSGL accounts can only be reported if the Appropriation Flag on the SMAF is &quot;I&quot; (Indefinite) or &quot;M&quot; (Mixed).</td>
<td>This USSGL account can not be reported for this TAS because the Appropriation Flag on the SMAF is not &quot;I&quot; (Indefinite) or &quot;M&quot; (Mixed).</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>26</td>
<td>SPECIAL</td>
<td>Anticipated USSGL Account Balance in Period 12</td>
<td>Compound</td>
<td>If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.</td>
<td>The amount in an anticipated USSGL account must be zero for period 12.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>27</td>
<td>SPECIAL</td>
<td>Credit Cohort Year and Financing Account Code Validation</td>
<td>Compound</td>
<td>If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.</td>
<td>If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.</td>
<td>Pass</td>
<td>Y</td>
</tr>
<tr>
<td>28</td>
<td>SPECIAL</td>
<td>PYA and Beginning Balance Validation</td>
<td>Compound</td>
<td>If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).</td>
<td>If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>29</td>
<td>SPECIAL</td>
<td>Category Code and Apportionment Category Code Validation</td>
<td>Compound</td>
<td>If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.</td>
<td>If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>30</td>
<td>SPECIAL</td>
<td>B and Apportionment Category B Program Code (Number) Validation</td>
<td>Compound</td>
<td>If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.</td>
<td>If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159 per the SF-132.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>31</td>
<td>SPECIAL</td>
<td>BEA Category Validation</td>
<td>Compound</td>
<td>The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).</td>
<td>The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>32</td>
<td>SPECIAL</td>
<td>Is First Year and Year of Budget Authority Indicator Validation</td>
<td>Compound</td>
<td>If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual &amp; multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual &amp; multiyear TAS when using PYA B or P.</td>
<td>Invalid combination of Is First Year Indicator and Budget Authority Indicator.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>33</td>
<td>SPECIAL</td>
<td>Federal Non-Federal Code and Trading Partner Agency Identifier Validation</td>
<td>Compound</td>
<td>If Federal Non-Federal Code is F (Federal), then Trading Partner Agency Identifier is required. If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Agency Identifier must be 099. Exceptions may apply.</td>
<td>Trading Partner Agency Identifier does not match requirements. Please refer to the attribute table in section IV of the USSGL TFM.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
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<td>Name</td>
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</tr>
<tr>
<td>34</td>
<td>SPECIAL</td>
<td>Code and Trading Partner Main Account Validation</td>
<td>Compound</td>
<td>If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.</td>
<td>If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>35</td>
<td>SPECIAL</td>
<td>Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation</td>
<td>Compound</td>
<td>If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.</td>
<td>If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>36</td>
<td>SPECIAL</td>
<td>TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation</td>
<td>Compound</td>
<td>USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.</td>
<td>TAS is not authorized to use USSGL 192100</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>37</td>
<td>SPECIAL</td>
<td>Pd 12 Zero Balance Validation</td>
<td>Compound</td>
<td>The Dollar Amount for specific USSGL accounts must be $0 in period 12.</td>
<td>The Dollar Amount for specific USSGL accounts must be $0 in period 12.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>38</td>
<td>SPECIAL</td>
<td>USSGL 435000 and TAS Status Transitioning Flag</td>
<td>Compound</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>39</td>
<td>SPECIAL</td>
<td>PYA and Is First Year</td>
<td>Compound</td>
<td>the PYA must be X (not an adjustment to prior year reporting).</td>
<td>the PYA must be X (not an adjustment to prior year reporting).</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>40</td>
<td>SPECIAL</td>
<td>TAS Status Transitioning Flag and 101000</td>
<td>Compound</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0.</td>
<td>If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be $0.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>41</td>
<td>SPECIAL</td>
<td>Prior Year Upward and Downward Adjustments and Is First Year</td>
<td>Compound</td>
<td>Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.</td>
<td>Prior year upward and downward adjustment USSGL account(s) can not be reported if the Is First Year is Y (Yes) on the SMAF.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>42</td>
<td>SPECIAL</td>
<td>USSGL 490800 TAS limitation</td>
<td>Compound</td>
<td>USSGL 490800 is restricted to specific TAS.</td>
<td>This TAS is not approved to use USSGL 490800.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>43</td>
<td>SPECIAL</td>
<td>Limited Use of USSGLs 412200 and 412250</td>
<td>Compound</td>
<td>The use of USSGLs 412200 and 412250 is restricted to specific TAS.</td>
<td>The USSGL being reported is not permitted for this TAS.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>44</td>
<td>SPECIAL</td>
<td>USSGLs limited to X Authority Duration Code</td>
<td>Compound</td>
<td>Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).</td>
<td>Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>45</td>
<td>SPECIAL</td>
<td>TAS Restrictions for USSGL 432000</td>
<td>Compound</td>
<td>Health and Human Services and the Social Security Administration.</td>
<td>Health and Human Services and the Social Security Administration.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>47</td>
<td>SPECIAL</td>
<td>Borrowing Authority from Treasury and Borrowing Source Validation</td>
<td>Compound</td>
<td>If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).</td>
<td>If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>48</td>
<td>SPECIAL</td>
<td>Borrowing Authority from the Public and Borrowing Source Validation</td>
<td>Compound</td>
<td>If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).</td>
<td>SMAF is other than N (No Borrowing Authority from the Public), then the USSGL Borrowing Source must be P (public).</td>
<td>Fail</td>
<td>Y</td>
</tr>
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</tr>
<tr>
<td>49</td>
<td>SPECIAL</td>
<td>USSGL Accounts and Borrowing Authority Indicator</td>
<td>Compound</td>
<td>Some USSGL accounts are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.</td>
<td>The reported USSGL account is limited to TAS with Borrowing from the Treasury or Borrowing from the Public.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>50</td>
<td>SPECIAL</td>
<td>USSGL Accounts and Contract Authority Indicator</td>
<td>Compound</td>
<td>Some USSGL accounts are limited to TAS with Contract Authority.</td>
<td>The reported USSGL account is limited to TAS with Contract Authority.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>51</td>
<td>SPECIAL</td>
<td>Backdated Transaction and Prior Year Adjustment</td>
<td>Compound</td>
<td>If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed.</td>
<td>If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>52</td>
<td>SPECIAL</td>
<td>Is First Year and Beginning Balance Validation</td>
<td>Compound</td>
<td>If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.</td>
<td>If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>53</td>
<td>SPECIAL</td>
<td>USSGLs limited to ESF and Sinking Fund TAS</td>
<td>Compound</td>
<td>Some USSGL accounts are limited to TAS 020X4444 and 020X0575.</td>
<td>Invalid use of restricted USSGL accounts.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>54</td>
<td>SIMPLE</td>
<td>Reduction Type</td>
<td>SGL Simple</td>
<td>accounts table.</td>
<td></td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>55</td>
<td>SPECIAL</td>
<td>USSGL 259000 with &quot;G&quot; Federal Non Federal Indicator limited to certain TAS.</td>
<td>Compound</td>
<td>The use of the &quot;G&quot; domain value for USSGL 259000 is limited to certain TAS.</td>
<td>Invalid use of Federal Non Federal Indicator &quot;G&quot; domain value.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>56</td>
<td>SPECIAL</td>
<td>USSGL 199000 and Federal Non Federal Indicator &quot;G&quot; limited to certain Agencies.</td>
<td>Compound</td>
<td>Use of USSGL 199000 with Federal Non Federal Indicator &quot;G&quot; limited to certain agencies.</td>
<td>Invalid use of the Federal Non Federal Indicator &quot;G&quot; domain value.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>57</td>
<td>SPECIAL</td>
<td>USSGL 750000 with Federal Non Federal Indicator &quot;G&quot; limited to certain TAS.</td>
<td>Compound</td>
<td>Use of USSGL 750000 with Federal Non Federal Indicator &quot;G&quot; limited to certain TAS.</td>
<td>Invalid use of the Federal Non Federal Indicator &quot;G&quot; domain value.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>64</td>
<td>SPECIAL</td>
<td>USSGL 438400 with Reduction Type &quot;SEQ&quot;, Fund Type &quot;EG&quot;, Authority Type Code &quot;P&quot;</td>
<td>Compound</td>
<td>USSGL 4384000 with Reduction Type &quot;SEQ&quot;, Fund Type &quot;EG&quot;, and Authority Type Code &quot;P&quot; is limited to certain TAS.</td>
<td>Invalid use of USSGL 438400 in conjunction with Reduction Type, Fund Type, and Authority Type Code combination.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>65</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 4119 with Prior Year Adjustment &quot;X&quot; on Expired TAS</td>
<td>Compound</td>
<td>Use of USSGL 4119 with PYA &quot;X&quot; on expired TAS is limited to certain TAS.</td>
<td>Invalid use of USSGL in conjunction with PYA &quot;X&quot; and TAS status.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>66</td>
<td>SPECIAL</td>
<td>Limited Use of Borrowing Authority from Treasury Indicator &quot;N&quot; and Borrowing Source &quot;T&quot;</td>
<td>Compound</td>
<td>The use of Borrowing Source &quot;T&quot; (Treasury) when Borrowing Authority from Treasury Indicator equals &quot;N&quot; is limited to specific TAS.</td>
<td>Invalid use of Borrowing Source &quot;T&quot; with Borrowing Authority from Treasury Indicator &quot;N&quot;. Combination is limited to specific TAS.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>ID</td>
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<tr>
<td>67</td>
<td>SPECIAL</td>
<td>Limited use of specific USSGL Accounts with Authority Type Code &quot;B&quot;</td>
<td>Compound</td>
<td>The use of some USSGL Accounts with Authority Type Code &quot;B&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL Account with Authority Type Code &quot;B&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>68</td>
<td>SPECIAL</td>
<td>Limited use of specific USSGL and Fund Type combinations with Authority Type Code &quot;B&quot;, BEA of &quot;M&quot;, Fund Type &quot;ER/EP&quot; and Finance Account Indicator &quot;D&quot;</td>
<td>Compound</td>
<td>The use of USSGL 404700 with Authority Type Code &quot;B&quot;, BEA Category Indicator &quot;M&quot;, Fund Type &quot;ER/EP&quot; and Financing Account Code &quot;D&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL 404700 with Authority Type Code &quot;B&quot;, BEA Category Indicator &quot;M&quot;, Fund Type &quot;ER/EP&quot; and Financing Account Code &quot;D&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>69</td>
<td>SPECIAL</td>
<td>Limited use of specific USSGL and GTAS Fund Type combinations is limited to specific Treasury Account Symbols.</td>
<td>Compound</td>
<td>The use of some USSGL and GTAS Fund Type combinations is limited to specific Treasury Account Symbols.</td>
<td>Invalid use of specific USSGL and GTAS Fund Type Code combination.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>70</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 415100 with Authority Type Code &quot;P&quot; is limited to specific Treasury Account Symbols.</td>
<td>Compound</td>
<td>The use of USSGL 415100 with Authority Type Code &quot;P&quot; is limited to specific Treasury Account Symbols.</td>
<td>Invalid use of USSGL 415100 with Authority Type Code &quot;P&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>71</td>
<td>SPECIAL</td>
<td>Limited use of specific USSGL and Fund Type combinations with Authority Type Code &quot;S&quot;</td>
<td>Compound</td>
<td>The use of USSGL 438200 with Fund Types &quot;ES/ET&quot;, or USSGL 438400 with Fund Type &quot;ES&quot;, and Authority Type Code &quot;S&quot; is limited to specific TAS.</td>
<td>USSGL and Fund Type combination can not be used with Authority Type Code &quot;S&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>72</td>
<td>SPECIAL</td>
<td>Limited use of USSGL 412400 with Fund Type &quot;EG&quot;.</td>
<td>Compound</td>
<td>The use of USSGL 412400 with GTAS Fund Type Code &quot;EG&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL 412400 with GTAS Fund Type Code &quot;EG&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>73</td>
<td>SPECIAL</td>
<td>Limited use of USSGLs 415700 and 439700 with Fund Type &quot;EG&quot; and Authority Type Code &quot;P&quot;</td>
<td>Compound</td>
<td>The use of USSGLs 415700 and 439700 with Fund Type &quot;EG&quot; and Authority Type Code &quot;P&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL 415700 or 439700 with Fund Type &quot;EG&quot; and Authority Type Code &quot;P&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>74</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 439100 with PYA &quot;X&quot; on Expired TAS</td>
<td>Compound</td>
<td>The use of USSGL 439100 with PYA &quot;X&quot; on an expired TAS is limited to specific TAS.</td>
<td>Invalid use of USSGL 439100 with PYA &quot;X&quot; on an expired TAS.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>75</td>
<td>SPECIAL</td>
<td>Prohibited Use of Exchange Activity with the General Fund of the U.S. Government</td>
<td>Compound</td>
<td>The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of &quot;G&quot; can not be used with Exch/Nonexch of &quot;E&quot; or &quot;X&quot; Invalid use of Fed/NonFed &quot;G&quot; with Exch/Nonexch &quot;E&quot; or &quot;X&quot;</td>
<td>Fail</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>76</td>
<td>SPECIAL</td>
<td>USSGLs Limited to IMF</td>
<td>Compound</td>
<td>Some USSGL accounts are restricted to IMF TAS only.</td>
<td>Invalid use of restricted USSGL accounts.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>77</td>
<td>SIMPLE</td>
<td>Financing Account Code</td>
<td>SGL Simple</td>
<td>The USSGL account must be valid for the Financing Account Code assigned to the TAS.</td>
<td>Invalid USSGL Account/Financing Account Code combination. Please refer to the GTAS attribute table.</td>
<td>Pass</td>
<td>Y</td>
</tr>
<tr>
<td>ID</td>
<td>Simple or Special</td>
<td>Name</td>
<td>Type</td>
<td>Description</td>
<td>Error Message</td>
<td>Rule</td>
<td>Has Exception</td>
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</tr>
<tr>
<td>79</td>
<td>SPECIAL</td>
<td>USSGL 240000 and Fed-NonFed of “Z” for Deposit Funds</td>
<td>Compound</td>
<td>Deposit Funds are not permitted to use the Federal Nonfederal Code of “Z” with USSGL account 240000.</td>
<td>Deposit Funds are not permitted to use the Federal Nonfederal Code of “Z” with USSGL account 240000.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>80</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 579001</td>
<td>Compound</td>
<td>The use of USSGL 579001 is limited to specific Treasury TAS.</td>
<td>This TAS is not authorized to use USSGL 579001.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>81</td>
<td>SPECIAL</td>
<td>Limited Use of 415900 and 415901</td>
<td>Compound</td>
<td>The use of USSGLs 415900 and 415901 is limited to specific TAS.</td>
<td>This TAS is not authorized to use USSGLs 415900 and 415901.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>82</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 439701</td>
<td>Compound</td>
<td>The use of USSGL 439701 is limited to specific TAS.</td>
<td>This TAS is not authorized to use USSGL 439701.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>83</td>
<td>SPECIAL</td>
<td>Limited Use of 439700 with Authority Type &quot;B&quot; and/or Fund Type &quot;EP&quot;</td>
<td>Compound</td>
<td>The use of USSGL 439700 with Authority Type Code &quot;B&quot; and/or Fund Type &quot;EP&quot; is restricted to specific TAS.</td>
<td>This TAS is not permitted to report USSGL 439700 with Authority Type Code &quot;B&quot; and/or Fund Type &quot;EP&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>84</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 419000 with Financing Account Code &quot;G&quot;</td>
<td>Compound</td>
<td>The use of USSGL account 419000 with Financing Account Code &quot;G&quot; is limited to specific TAS.</td>
<td>Invalid use of USSGL account 419000 with Financing Account Code &quot;G&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>85</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 292000 on a C-TAS</td>
<td>Compound</td>
<td>The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense.</td>
<td>Invalid use of USSGL account 292000 on a C-TAS.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>86</td>
<td>SIMPLE</td>
<td>Exempt Validation</td>
<td>Bulk File Special</td>
<td>The use of Apportionment Category Code &quot;E&quot; is restricted to the TAS identified in the &quot;Accounts Exempt from Apportionment&quot; report included in OMB's apportionment system.</td>
<td>Invalid use of Apportionment Category Code &quot;E&quot;.</td>
<td>Unknown</td>
<td>N</td>
</tr>
<tr>
<td>87</td>
<td>SIMPLE</td>
<td>ACB PRC COMBINATION RULE</td>
<td>Bulk File Special</td>
<td>The Apportionment Category and Program Reporting Code pairing must be a valid combination on the apportionment included in OMB's apportionment system.</td>
<td>Invalid pairing of Apportionment Category and Program Reporting Code.</td>
<td>Unknown</td>
<td>N</td>
</tr>
<tr>
<td>88</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 151600</td>
<td>Compound</td>
<td>The use USSGL account 151600 is restricted to DoD TAS.</td>
<td>Invalid use of USSGL account 151600.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>89</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 153200</td>
<td>Compound</td>
<td>The use of USSGL account 153200 is limited to specific TAS.</td>
<td>Unauthorized use of USSGL account 153200.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>90</td>
<td>SIMPLE</td>
<td>Disaster Emergency Fund Code Domain Value Restrictions</td>
<td>Unknown</td>
<td>The use of DEF Code domain values other than &quot;Q&quot; is limited to specific fund families.</td>
<td>The use of DEF Code domain values other than &quot;Q&quot; is not approved for this fund family.</td>
<td>Unknown</td>
<td>N</td>
</tr>
<tr>
<td>91</td>
<td>SPECIAL</td>
<td>Main Account 3601 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3601 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3601.</td>
<td>Pass</td>
<td>Y</td>
</tr>
<tr>
<td>92</td>
<td>SPECIAL</td>
<td>Limited Use of USSGL 411601</td>
<td>Compound</td>
<td>The use of USSGL account 411601 is limited to specific TAS.</td>
<td>This TAS is not authorized to use USSGL account 411601.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>93</td>
<td>SPECIAL</td>
<td>Main Account 3603 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3603 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3603.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>94</td>
<td>SPECIAL</td>
<td>Limited Use of USSGLs 415730 and 439730</td>
<td>Compound</td>
<td>The use of USSGL accounts 415730 and 439730 is limited to specific TAS.</td>
<td>This TAS is not authorized to use USSGL accounts 415730 and 439730.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>ID</td>
<td>Simple or Special</td>
<td>Name</td>
<td>Type</td>
<td>Description</td>
<td>Error Message</td>
<td>Rule</td>
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</tr>
<tr>
<td>95</td>
<td>SPECIAL</td>
<td>Main Account 3605 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3605 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3605.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>96</td>
<td>SPECIAL</td>
<td>Main Account 3602 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3602 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3602.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>97</td>
<td>SPECIAL</td>
<td>Main Account 3606 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3606 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3606.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>98</td>
<td>SPECIAL</td>
<td>Main Account 3604 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3604 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3604.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>99</td>
<td>SPECIAL</td>
<td>USSGL Reimbursable Flag &quot;R&quot; Restriction</td>
<td>Compound</td>
<td>The use of some USSGL accounts with Reimbursable Flag &quot;R&quot; is limited to specific TAS.</td>
<td>This TAS is not permitted to report specific USSGL accounts with Reimbursable Flag &quot;R&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>100</td>
<td>SPECIAL</td>
<td>USSGL accounts 415100 and 415700 on Expired TAS</td>
<td>Compound</td>
<td>Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS.</td>
<td>This TAS is not permitted to USSGL accounts 415100 or 415700.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>101</td>
<td>SPECIAL</td>
<td>Main Account 3608 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3608 are only permitted to report specific USSGL accounts.</td>
<td>USSGL is not permitted for TAS with Main Account 3608.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>102</td>
<td>SPECIAL</td>
<td>Main Account 3609 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3609 are only permitted to report specific USSGL accounts.</td>
<td>USSGL is not permitted for TAS with Main Account 3609.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>103</td>
<td>SPECIAL</td>
<td>Main Account 3610 USSGL Restrictions</td>
<td>Compound</td>
<td>TAS with Main Account 3610 are only permitted to report specific USSGL accounts.</td>
<td>USSGL is not permitted for TAS with Main Account 3610.</td>
<td>Pass</td>
<td>N</td>
</tr>
<tr>
<td>104</td>
<td>SPECIAL</td>
<td>specific USSGL accounts with Reimbursable Flag &quot;R&quot; and Financing Account Indicator &quot;G&quot;</td>
<td>Compound</td>
<td>Reporting some USSGL accounts with Reimbursable Flag &quot;R&quot; and Financing Account Indicator &quot;G&quot; is restricted to specific TAS.</td>
<td>TAS is not permitted to report this USSGL with Reimbursable Flag &quot;R&quot; and Financing Account Indicator &quot;G&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>105</td>
<td>SPECIAL</td>
<td>USSGL 411900 with Debit/Credit Indicator &quot;C&quot;, PYA &quot;X&quot;, Fund Type &quot;EG&quot;, and DEFC &quot;E&quot; limited to certain TAS</td>
<td>Compound</td>
<td>Use of USSGL 411900 with Debit/Credit Indicator &quot;C&quot;, PYA &quot;X&quot;, Fund Type &quot;EG&quot;, and DEFC &quot;E&quot; limited to certain TAS.</td>
<td>Invalid use of USSGL 411900 in conjunction with Debit/Credit Indicator, PYA, Fund Type, and DEFC.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>106</td>
<td>SPECIAL</td>
<td>Reimbursable Flag Restriction for DEFC Values</td>
<td>Compound</td>
<td>Reimbursable Flag must be &quot;D&quot; (Direct) for any DEFC values other than &quot;Q&quot;.</td>
<td>Reimbursable Flag &quot;R&quot; (Reimbursable) is not permitted with any DEFC value other than &quot;Q&quot;.</td>
<td>Fail</td>
<td>N</td>
</tr>
<tr>
<td>107</td>
<td>SPECIAL</td>
<td>FBWT restriction on specific suspense accounts</td>
<td>Compound</td>
<td>SAM Default Accounts (Availability Type F) (Main Account 3500 and 3502) must have $0 FBWT each reporting period.</td>
<td>Per TFM 2-5100, the FBWT with this TAS must be $0 for the end of each reporting period</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>108</td>
<td>SPECIAL</td>
<td>Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag &quot;D&quot;</td>
<td>Compound</td>
<td>Reporting some USSGL accounts with Reimbursable Flag &quot;D&quot; and Fund Type &quot;ES&quot; or &quot;ET&quot; is restricted to specific Fund Families.</td>
<td>Fund Family is not permitted to report this USSGL account with Reimbursable Flag &quot;D&quot;.</td>
<td>Fail</td>
<td>Y</td>
</tr>
<tr>
<td>ID</td>
<td>Simple or Special</td>
<td>Name</td>
<td>Type</td>
<td>Description</td>
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<td>Rule</td>
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<tr>
<td>112</td>
<td>SPECIAL</td>
<td>Main Account 3611 USSGL Restrictions Compound</td>
<td>TAS with Main Account 3611 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3611.</td>
<td>Pass</td>
<td>N</td>
<td></td>
</tr>
<tr>
<td>113</td>
<td>SPECIAL</td>
<td>Main Account 3612 USSGL Restrictions Compound</td>
<td>TAS with Main Account 3612 are only permitted to report specific USSGL accounts.</td>
<td>USSGL account is not valid for TAS with Main Account 3601</td>
<td>Pass</td>
<td>N</td>
<td></td>
</tr>
<tr>
<td>114</td>
<td>SPECIAL</td>
<td>Prohibited Use of USSGL Account 411910 on No-Year TAS Compound</td>
<td>No-Year TAS (Authority Duration Code &quot;X&quot;) are not permitted to report USSGL account 411910.</td>
<td>This TAS is not permitted to report USSGL account 411910.</td>
<td>Fail</td>
<td>N</td>
<td></td>
</tr>
<tr>
<td>115</td>
<td>SPECIAL</td>
<td>USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS Compound</td>
<td>Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers</td>
<td>This TAS is not permitted to reported some USSGL accounts.</td>
<td>Fail</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>116</td>
<td>SPECIAL</td>
<td>USSGL accounts Restricted to Department of Transportation Compound</td>
<td>Some USSGL accounts are for Department of Transportation use only.</td>
<td>This TAS is not permitted to report some USSGL accounts.</td>
<td>Fail</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>117</td>
<td>SPECIAL</td>
<td>Restricted to U.S. Department of Agriculture Compound</td>
<td>Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.</td>
<td>This TAS is not permitted to report some USSGL accounts.</td>
<td>Fail</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>118</td>
<td>SPECIAL</td>
<td>USSGL Accounts 113500, 113510, and 123500 Compound</td>
<td>The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS.</td>
<td>This TAS is not permitted to report USSGL accounts 113500, 113510, and 123500.</td>
<td>Fail</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>119</td>
<td>SPECIAL</td>
<td>Restricted Use of USSGL Accounts 416512, 416612, 416712, and 422512 Compound</td>
<td>The use of USSGL accounts 416512, 416612, 416712, and 422512 is restricted to the U.S. Army Corps of Engineers</td>
<td>This TAS is not permitted to use USSGL accounts 416512, 416612, 416712, and 422512.</td>
<td>Fail</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>120</td>
<td>SPECIAL</td>
<td>USSGL Account 422100 with Beginning Credit Balance Compound</td>
<td>Reporting USSGL account 422100 with a beginning credit balance is restricted to specific cases.</td>
<td>This TAS is not permitted to report USSGL account 422100 with a beginning credit balance.</td>
<td>Fail</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>122</td>
<td>SPECIAL</td>
<td>Abnormal Balance Validation Compound</td>
<td>Reporting abnormal balances for specific USSGL accounts is restricted to TAS approved by OMB.</td>
<td>Reporting abnormal balances for specific USSGL accounts is restricted to TAS approved by OMB.</td>
<td>Fail</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>123</td>
<td>SIMPLE</td>
<td>BUDGET OBJECT CLASS Bulk File Special</td>
<td>The Budget Object Class must be valid based on the OMB Circular A-11.</td>
<td>The Budget Object Class is not valid. Refer to OMB Circular A-11.</td>
<td>Pass</td>
<td>N</td>
<td></td>
</tr>
</tbody>
</table>

**U.S. Standard General Ledger Data Validations - Summary**

Section VII

Fiscal Year 2021 Reporting

Supplement

Bulletin No. 2022-04

VII VSR - 8

December 2021