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Section VII

U.S. Standard General Ledger
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Rule	Has Exception
1	SIMPLE	USSGL ACCOUNT NUMBER	Look Up	A six-digit number used to identify a specific USSGL account.	Pass	N
2	SIMPLE	DOLLAR AMOUNT	Bulk File	The dollar amount field can be up to 21 numerical characters with no decimals. Last two places are assumed decimal.	Pass	N
4	SIMPLE	Trading Partner Agency Identifier and Main Account	Look Up	The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS.	Pass	N
7	SIMPLE	Debit Credit Indicator	SGL Simple	Each USSGL account must have a Debit or Credit Indicator.	Pass	N
8	SIMPLE	Begin End Indicator	SGL Simple	Begin End Indicator is required for the applicable USSGL accounts.	Pass	N
9	SIMPLE	Federal Non-Federal Code	SGL Simple	Federal Non-Federal Code is required for the applicable USSGL accounts.	Pass	N
10	SIMPLE	Exchange Nonexchange Code	SGL Simple	Exchange Nonexchange Code is required for the applicable USSGL accounts.	Pass	N
11	SIMPLE	Custodial Noncustodial Indicator	SGL Simple	Custodial Noncustodial Indicator is required for the applicable USSGL accounts.	Pass	N
12	SIMPLE	Authority Type Code	SGL Simple	Authority Type Code is required for applicable USSGL accounts.	Pass	N
13	SIMPLE	Apportionment Category Code	SGL Simple	Apportionment Category Code is required for applicable USSGL accounts.	Pass	N
14	SIMPLE	Year of Budget Authority Indicator	SGL Simple	Year of Budget Authority Indicator is required for the applicable USSGL accounts.	Pass	Y
15	SIMPLE	Availability Time Indicator	SGL Simple	Availability Time Indicator is required for the applicable USSGL accounts.	Pass	Y
16	SIMPLE	BEA Category Indicator	SGL Simple	BEA Category Indicator is required for the applicable USSGL accounts.	Pass	N

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17	SIMPLE	Prior Year Adjustment Code	SGL Simple	Prior Year Adjustment Code is required for the applicable USSGL accounts.	Pass	Y
18	SIMPLE	Reimbursable Flag Indicator	SGL Simple	Reimbursable Flag Indicator is required for applicable USSGL accounts.	Pass	N
19	SIMPLE	Budgetary Impact Indicator	SGL Simple	Budgetary Impact Indicator is required for applicable USSGL accounts.	Pass	N
20	SPECIAL	Disaster Emergency Fund Code	Compound	Disaster Emergency Fund Code is required for applicable USSGL accounts.	Fail	N
21	SIMPLE	GTAS Fund Type	SGL Simple	Specific USSGL accounts are valid for each GTAS Fund Type.	Pass	Y
22	SIMPLE	TAS Status	SGL Simple	The USSGL accounts must be valid for the TAS Status.	Pass	Y
23	SIMPLE	Borrowing Source Code	SGL Simple	Borrowing Source Code is required for applicable USSGL accounts.	Pass	Y
24	SIMPLE	Reporting Type Code	SGL Simple	The USSGL Accounts must be valid for the Reporting Type Code.	Pass	Y
25	SPECIAL	USSGL Accounts Restricted to Appropriation Flag "I" and "M"	Compound	Some USSGL accounts can only be reported if the Appropriation Flag on the SMAF is "I" (Indefinite) or "M" (Mixed).	Fail	N
26	SPECIAL	Anticipated USSGL Account Balance in Period 12	Compound	If the period is 12, then the account balance for all anticipated USSGL accounts must be zero.	Fail	N
27	SPECIAL	Credit Cohort Year and Financing Account Code Validation	Compound	If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null.	Pass	Y

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
28	SPECIAL	PYA and Beginning Balance Validation	Compound	If the Begin End Indicator is B (Beginning), then the Prior Year Adjustment Code value must be X (not an adjustment to prior year reporting).	Fail	N
29	SPECIAL	Program Report Category Code and Apportionment Category Code Validation	Compound	If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	Fail	Y
30	SPECIAL	Apportionment Category B and Apportionment Category B Program Code (Number) Validation	Compound	If Apportionment Category Code is B, then Apportionment Category B Program Code (number) is required. The values must be between 6011-6159.	Fail	Y
31	SPECIAL	BEA Category Validation	Compound	The Bulk File BEA Category Indicator must agree with the TAS level BEA Category Indicator on the SMAF, unless TAS level BEA Category Indicator on the SMAF is N (NET), in which Bulk File BEA Category would be M (Mandatory).	Fail	Y
32	SPECIAL	Is First Year and Year of Budget Authority Indicator Validation	Compound	If Is First Year is Y, then Year of BA must be NEW. If Is First Year is N, then Year of BA must be BAL for annual & multiyear TAS when using PYA of X, and can be NEW or BAL for X year TAS and for annual & multiyear TAS when using PYA B or P.	Fail	N
33	SPECIAL	Federal Non-Federal Code and Trading Partner Agency Identifier Validation	Compound	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.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
34	SPECIAL	Federal Non-Federal Code and Trading Partner Main Account Validation	Compound	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required.	Fail	Y
35	SPECIAL	Federal Non-Federal Code G and Trading Partner Main Account 0000 Validation	Compound	If Federal Non-Federal Code is G (General Fund of the U.S. Government), then Trading Partner Main Account must be 0000.	Fail	Y
36	SPECIAL	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	Compound	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	Fail	Y
37	SPECIAL	Pd 12 Zero Balance Validation	Compound	The Dollar Amount for specific USSGL accounts must be \$0 in period 12.	Fail	N
38	SPECIAL	USSGL 435000 and TAS Status Transitioning Flag	Compound	If the TAS Status Transitioning Flag is K (Canceling), then USSGL 435000 Debit Credit Indicator must be C (Credit).	Fail	N
39	SPECIAL	PYA and Is First Year	Compound	If the Is First Year Indicator is Y (Yes) on the SMAF, then the PYA must be X (not an adjustment to prior year reporting).	Fail	N
40	SPECIAL	TAS Status Transitioning Flag and 101000	Compound	If the TAS Status Transitioning Flag is K (Canceling), then 101000 ending balance must be \$0.	Fail	N
41	SPECIAL	Prior Year Upward and Downward Adjustments and Is First Year	Compound	Prior Year Upward and Downward Adjustments cannot be reported in the TAS first year.	Fail	N
42	SPECIAL	USSGL 490800 TAS limitation	Compound	USSGL 490800 is restricted to specific TAS.	Fail	Y
43	SPECIAL	Limited Use of USSGLs 408000, 412200 and 412250	Compound	The use of USSGLs 408000, 412200 and 412250 is restricted to specific TAS.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
44	SPECIAL	USSGLs limited to X Authority Duration Code	Compound	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	Y
45	SPECIAL	USSGL Accounts Restricted to HHS and SSA	Compound	Some USSGL accounts are restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	Fail	Y
46	SPECIAL	Restriction for Non-Federal Exceptions	Compound	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted. Exceptions are pending OMB OGC legal review.	Fail	Y
47	SPECIAL	Borrowing Authority from Treasury and Borrowing Source Validation	Compound	If the Borrowing Authority from Treasury Indicator is other than N (No Borrowing Authority from Treasury), then the USSGL Borrowing Source must be T (Treasury) or F (Federal Financing Bank).	Fail	Y
48	SPECIAL	Borrowing Authority from the Public and Borrowing Source Validation	Compound	If the Borrowing Authority from the Public Indicator is other than null, then the USSGL Borrowing Source must be P (public).	Fail	Y
49	SPECIAL	USSGL Accounts and Borrowing Authority Indicator	Compound	Some USSGL accounts are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	Fail	N
50	SPECIAL	USSGL Accounts and Contract Authority Indicator	Compound	Some USSGL accounts are limited to TAS with Contract Authority.	Fail	N

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
51	SPECIAL	Backdated Transaction and Prior Year Adjustment	Compound	If a transaction has been backdated to a previous fiscal year in CARS, then the Prior Year Adjustment for the transaction is B. The Backdated Transaction field on the SMAF will be Y (yes) if a backdated transaction has been processed.	Fail	Y
52	SPECIAL	Is First Year and Beginning Balance Validation	Compound	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	Fail	Y
53	SPECIAL	USSGLs limited to ESF and Sinking Fund TAS	Compound	Some USSGL accounts are limited to TAS 020X4444 and 020X0575.	Fail	Y
54	SIMPLE	Reduction Type	SGL Simple	Reduction Type is required for the applicable USSGL accounts	Pass	N
55	SPECIAL	USSGL 259000 with "G" Federal Non Federal Indicator limited to certain TAS'.	Compound	The use of the "G" domain value for USSGL 259000 is limited to certain TAS'.	Fail	Y
56	SPECIAL	USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies.	Compound	Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.	Fail	Y
57	SPECIAL	USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'	Compound	Use of USSGL 750000 with Federal Non Federal Indicator "G" limited to certain TAS'.	Fail	Y
64	SPECIAL	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"	Compound	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.	Fail	N
65	SPECIAL	Limited Use of USSGL 4119 with Prior Year Adjustment "X" on Expired TAS	Compound	Use of USSGL 4119 with PYA "X" on expired TAS is limited to certain TAS'.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
66	SPECIAL	Limited Use of Borrowing Authority from Treasury Indicator "N" and Borrowing Source "T"	Compound	The use of Borrowing Source "T" (Treasury) when Borrowing Authority from Treasury Indicator equals "N" is limited to specific TAS'.	Fail	Y
67	SPECIAL	Limited use of specific USSGL Accounts with Authority Type Code "B"	Compound	The use of some USSGL Accounts with Authority Type Code "B" is limited to specific TAS.	Fail	Y
68	SPECIAL	Limited Use of 404700 with Authority Type Code "B", BEA of "M", Fund Type "ER/EP" and Finance Account Indicator "D"	Compound	The use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D" is limited to specific TAS.	Fail	Y
69	SPECIAL	Limited use of specific USSGL and Fund Type combinations	Compound	The use of some USSGL and GTAS Fund Type Code combinations is limited to specific Treasury Account Symbols.	Fail	Y
70	SPECIAL	Limited Use of USSGL 415100 with Authority Type Code "P"	Compound	The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols.	Fail	Y
71	SPECIAL	Limited use of specific USSGL and Fund Type combinations with Authority Type Code "S"	Compound	The use of USSGL 438200 with Fund Types "ES/ET", or USSGL 438400 with Fund Type "ES", and Authority Type Code "S" is limited to specific TAS.	Fail	Y
72	SPECIAL	Limited use of USSGL 412400 with Fund Type "EG".	Compound	The use of USSGL 412400 with GTAS Fund Type Code "EG" is limited to specific TAS.	Fail	Y
73	SPECIAL	Limited use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P"	Compound	The use of USSGLs 415700 and 439700 with Fund Type "EG" and Authority Type Code "P" is limited to specific TAS.	Fail	Y
74	SPECIAL	Limited Use of USSGL 439100 with PYA "X" on Expired TAS	Compound	The use of USSGL 439100 with PYA "X" on an expired TAS is limited to specific TAS.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
75	SPECIAL	Prohibited Use of Exchange Activity with the General Fund of the U.S. Government	Compound	The General Fund of the U.S. Government does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"	Fail	Y
76	SPECIAL	USSGLs Limited to IMF	Compound	Some USSGL accounts are restricted to IMF TAS only.	Fail	Y
77	SIMPLE	Financing Account Code	SGL Simple	The USSGL account must be valid for the Financing Account Code assigned to the TAS.	Pass	Y
78	SPECIAL	TFM 2-4700 Appendix 3 Fed-NonFed and Exchange-NonExchange Limitations	Compound	Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid.	Fail	Y
79	SPECIAL	Prohibited Use of USSGL 240000 and Fed-NonFed of "Z" for Deposit Funds	Compound	Deposit Funds are not permitted to use the Federal Nonfederal Code of "Z" with USSGL account 240000.	Fail	N
80	SPECIAL	Limited Use of USSGL 579001	Compound	The use of USSGL 579001 is limited to specific Treasury TAS.	Fail	Y
81	SPECIAL	Limited Use of 415900 and 415901	Compound	The use of USSGLs 415900 and 415901 is limited to specific TAS.	Fail	Y
82	SPECIAL	Limited Use of USSGL 439701	Compound	The use of USSGL 439701 is limited to specific TAS.	Fail	Y
83	SPECIAL	Limited Use of 439700 with Authority Type "B" and/or Fund Type "EP"	Compound	The use of USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP" is restricted to specific TAS.	Fail	Y
84	SPECIAL	Limited Use of USSGL 419000 with Financing Account Code "G"	Compound	The use of USSGL account 419000 with Financing Account Code "G" is limited to specific TAS.	Fail	Y
85	SPECIAL	Limited Use of USSGL 292000 on a C-TAS	Compound	The use of USSGL account 292000 on a C-TAS is restricted to the Department of Defense.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
86	SIMPLE	Exempt Validation	Programmatic	The use of Apportionment Category Code "E" is restricted to the TAS identified in the "Accounts Exempt from Apportionment" report included in OMB's apportionment system.	Pass	N
87	SIMPLE	ACB PRC COMBINATION RULE	Programmatic	The Apportionment Category and Program Reporting Code pairing must be a valid combination on the apportionment included in OMB's apportionment system.	Pass	N
88	SPECIAL	Limited Use of USSGL 151600	Compound	The use of USSGL account 151600 is restricted to DoD TAS.	Fail	Y
89	SPECIAL	Limited Use of USSGL 153200	Compound	The use of USSGL account 153200 is limited to specific TAS.	Fail	Y
90	SIMPLE	Disaster Emergency Fund Code Domain Value Restrictions	Programmatic	The use of DEF Code domain values other than "Q" is limited to specific fund families.	Pass	N
91	SPECIAL	Main Account 3601 USSGL Restrictions	Compound	TAS with Main Account 3601 are only permitted to report specific USSGL accounts.	Pass	Y
92	SPECIAL	Limited Use of USSGL 411601	Compound	The use of USSGL account 411601 is limited to specific TAS.	Fail	Y
93	SPECIAL	Main Account 3603 USSGL Restrictions	Compound	TAS with Main Account 3603 are only permitted to report specific USSGL accounts.	Pass	N
94	SPECIAL	Limited Use of USSGLs 415730 and 439730	Compound	The use of USSGL accounts 415730 and 439730 is limited to specific TAS.	Fail	Y
95	SPECIAL	Main Account 3605 USSGL Restrictions	Compound	TAS with Main Account 3605 are only permitted to report specific USSGL accounts.	Pass	N
96	SPECIAL	Main Account 3602 USSGL Restrictions	Compound	TAS with Main Account 3602 are only permitted to report specific USSGL accounts.	Pass	N

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97	SPECIAL	Main Account 3606 USSGL Restrictions	Compound	TAS with Main Account 3606 are only permitted to report specific USSGL accounts.	Pass	N
98	SPECIAL	Main Account 3604 USSGL Restrictions	Compound	TAS with Main Account 3604 are only permitted to report specific USSGL accounts.	Pass	N
99	SPECIAL	USSGL Reimbursable Flag "R" Restriction	Compound	The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS.	Fail	Y
100	SPECIAL	Restricted Use of USSGL accounts 415100 and 415700 on Expired TAS	Compound	Reporting USSGL accounts 415100 and 415700 on expired TAS is restricted to specific TAS.	Fail	Y
101	SPECIAL	Main Account 3608 USSGL Restrictions	Compound	TAS with Main Account 3608 are only permitted to report specific USSGL accounts.	Pass	N
102	SPECIAL	Main Account 3609 USSGL Restrictions	Compound	TAS with Main Account 3609 are only permitted to report specific USSGL accounts.	Pass	N
103	SPECIAL	Main Account 3610 USSGL Restrictions	Compound	TAS with Main Account 3610 are only permitted to report specific USSGL accounts.	Pass	N
104	SPECIAL	Restricted Use of specific USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G"	Compound	Reporting some USSGL accounts with Reimbursable Flag "R" and Financing Account Indicator "G" is restricted to specific TAS.	Fail	Y
107	SPECIAL	USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS	Compound	Use of USSGL 411900 with Debit/Credit Indicator "C", PYA "X", Fund Type "EG", and DEFC "E" limited to certain TAS.	Fail	Y
108	SPECIAL	Reimbursable Flag Restriction for DEFC Values	Compound	Reimbursable Flag must be "D" (Direct) for any DEFC values other than "Q" or "QQQ".	Fail	Y

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ID	Simple or Special	Name	Type	Description	Rule	Has Exception
110	SPECIAL	FBWT restriction on specific suspense accounts	Compound	SAM Default Accounts (Availability Type F) (Main Account 3500 and 3502) must have \$0 FBWT each reporting period	Fail	N
111	SPECIAL	Special and Trust Fund Restriction for Specific USSGL Accounts with Reimbursable Flag "D"	Compound	Reporting some USSGL accounts with Reimbursable Flag "D" and Fund Type "ES" or "ET" is restricted to specific Fund Families.	Fail	Y
112	SPECIAL	Main Account 3611 USSGL Restrictions	Compound	TAS with Main Account 3611 are only permitted to report specific USSGL accounts.	Pass	N
113	SPECIAL	Main Account 3612 USSGL Restrictions	Compound	TAS with Main Account 3612 are only permitted to report specific USSGL accounts.	Pass	N
114	SPECIAL	Prohibited Use of USSGL Account 411910 on No-Year TAS	Compound	"No-Year" TAS (Authority Duration Code "X") are not permitted to report USSGL account 411910.	Fail	N
115	SPECIAL	USSGL Accounts Restricted to U.S. Army Corps of Engineers TAS	Compound	Some USSGL accounts are restricted to specific TAS for the U.S. Army Corps of Engineers	Fail	Y
116	SPECIAL	USSGL accounts Restricted to Department of Transportation	Compound	Some USSGL accounts are for Department of Transportation use only.	Fail	Y
117	SPECIAL	USSGL accounts Restricted to U.S. Department of Agriculture	Compound	Some USSGL accounts are restricted to specific TAS for the U.S. Department of Agriculture.	Fail	Y
118	SPECIAL	Restricted Use of USSGL Accounts 113500, 113510, and 123500	Compound	The use of USSGL accounts 113500, 113510, and 123500 is restricted to specific TAS.	Fail	Y
119	SPECIAL	Restricted Use of USSGL Accounts 416512, 416612, 416712, and 422512	Compound	The use of USSGL accounts 416512, 416612, 416712, and 422512 is restricted to the U.S. Army Corps of Engineers	Fail	Y

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120	SPECIAL	Restricted Use of USSGL 422100 on Financing Accounts	Compound	Reporting USSGL account 422100 with Financing Account Code "G" is restricted to specific TAS.	Fail	Y
121	SPECIAL	Restricted Use of USSGL Accounts 421100 and 403500	Compound	The use of USSGL accounts 421100 and 403500 is restricted to specific Department of Defense TAS only.	Fail	Y
122	SPECIAL	Abnormal Balance Validation	Compound	Reporting abnormal balances for some USSGL accounts is restricted to TAS approved by OMB in the GTAS Override Request Exercise. For more information see the Abnormal Budgetary USSGL Account Balances Dashboard (https://go.max.gov/abnormalbalances)	Fail	N
123	SIMPLE	BUDGET OBJECT CLASS	Look Up	The Budget Object Class must be valid based on the OMB Circular A-11	Pass	N
124	SPECIAL	Limited Use of USSGL 426900 with Reimbursable Flag "D"	Compound	The use of USSGL account 426900 with Reimbursable Flag "D" is limited to specific TAS.	Fail	Y
125	SIMPLE	Bureau Code and TAS Combination Rule	Programmatic	The Bureau Code must be valid for the reporting TAS	Pass	N
126	SPECIAL	Main Account 3613 USSGL Restrictions	Compound	TAS with Main Account 3613 are only permitted to report specific USSGL accounts.	Pass	N
127	SPECIAL	Main Account 3614 USSGL Restrictions	Compound	TAS with Main Account 3614 are only permitted to report specific USSGL accounts.	Pass	N
128	SIMPLE	Budget Object Class Requirement	SGL Simple	Budget Object Class is required for some USSGL accounts.	Pass	N
129	SPECIAL	Restricted Use of USSGL Accounts 259100 and 259200	Compound	The use of USSGL accounts 259100 and 259200 is restricted to specific TAS.	Fail	Y

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130	SPECIAL	Restricted Use of USSGL Account 413810	Compound	The use of USSGL account 413810 is restricted to Foreign Military Sales Trust Fund - Main Account 8242 only.	Fail	Y
131	SPECIAL	USSGL Accounts Restricted to Budget Object Class "4100"	Compound	Some USSGL accounts are restricted to reporting Budget Object Class "4100" only.	Fail	N
132	SPECIAL	TAS Restrictions for USSGL Accounts 480110 and 490110	Compound	USSGL accounts 480110 and 490110 are restricted to specific TAS.	Fail	N