

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

**Edit Rule Number:** 2  
**Rule Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12  
**Proposed Analytical Period:**

| Left Side Attribute Combination                                       |  |              | Right Side Attribute Combination                           |                                |         |
|---|--|--------------|--|--------------------------------|---------|
| Statement   | Line Number  | Operand      | Statement  | Line Number                    | Operand |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1000 - Unobligated balance brought forward, Oct 1  | +            | SF 133: Report on Budget Execution and Budgetary Resources | 2001 - Category A (by quarter) | +       |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1010 - Unobligated balance transferred to other accounts (-)   | +            | SF 133: Report on Budget Execution and Budgetary Resources | 2002 - Category B (by project) | +       |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1139 - Appropriations substituted for borrowing authority (-)  | +            |  |                                |         |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1140 - Capital transfer of appropriations to general fund (-)  | +            |  |                                |         |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1141 - Appropriations applied to liquidate contract authority withdrawn (-)</del>                           | <del>=</del> |  |                                |         |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1150 - Anticipated appropriation (+ or -)  | +            |  |                                |         |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)                                     | +            |  |                                |         |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1841 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)     | +            |  |                                |         |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1842 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-) | +            |  |                                |         |

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**Edit Rule Number:** 74  
**Rule Name:** SF133 Line 1050 Balance Check  
**Description:** The value of SF133 line 1050 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                                       |   |              | Right Side Attribute Combination |  |  |
|---|---|--------------|----------------------------------|--|--|
| Statement   | Line Number   | Operand      | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1000 - Unobligated balance brought forward, Oct 1   | +            | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1010 - Unobligated balance transferred to other accounts (-)                                      | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1011 - Unobligated balance transferred from other accounts  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1033 - Recoveries of prior year paid obligations  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1035 - Unobligated balance precluded from obligation (limitation on obligations) (-)              | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1036 - Adjustment for debt forgiveness  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1038 - Sequester (previously unavailable) for withdrawal  | +            |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1040 - Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)</del>     | <del>+</del> |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1041 - Anticipated recoveries of prior year unpaid and paid obligations</del>                | <del>+</del> |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1042 - Anticipated capital transfers and redemption of debt (unobligated balances) (-)</del> | <del>=</del> |                                  |  |  |

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**Edit Rule Number:** 75  
**Rule Name:** SF133 Line 1160 Balance Check  
**Description:** The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                                       |   |              | Right Side Attribute Combination |  |  |
|---|---|--------------|----------------------------------|--|--|
| Statement   | Line Number   | Operand      | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1100 - Appropriation  | +            | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1101 - Appropriation (special or trust fund)  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1139 - Appropriations substituted for borrowing authority (-)   | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1140 - Capital transfer of appropriations to general fund (-)   | +            |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1150 - Anticipated appropriation (+ or -)</del>  | <del>=</del> |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</del>                         | <del>+</del> |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1152 - Anticipated capital transfers and redemption of debt (appropriations) (-)</del>                     | <del>=</del> |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1153 - Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)</del> | <del>+</del> |                                  |  |  |

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**Edit Rule Number:** 76  
**Rule Name:** SF133 Line 1180 Balance Check  
**Description:** The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                                       |  |              | Right Side Attribute Combination |  |  |
|---|--|--------------|----------------------------------|--|--|
| Statement   | Line Number  | Operand      | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1170 - Advance appropriation   | +            | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1171 - Advance appropriation (special or trust fund)   | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1172 - Advance appropriations transferred to other accounts (-)                                  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1173 - Advance appropriations transferred from other accounts                                    | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1174 - Advance appropriations permanently reduced (-)  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1175 - Advance appropriations temporarily reduced (-)  | +            |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1176 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)</del> | <del>=</del> |                                  |  |  |

U.S. Standard General Ledger  
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**Edit Rule Number:** 77  
**Rule Name:** SF133 Line 1340 Balance Check  
**Description:** The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1300 - Borrowing authority   | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1320 - Borrowing authority permanently reduced (-)                           | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1330 - Anticipated reductions to current fiscal year borrowing authority (-) | +       |                                  |  |  |

**U.S. Standard General Ledger  
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**Edit Rule Number:** 78  
**Rule Name:** SF133 Line 1540 Balance Check  
**Description:** The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                            |  |         | Right Side Attribute Combination |  |  |
|--|--|---------|----------------------------------|--|--|
| Statement  | Line Number  | Operand | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1500 - Contract authority  | +       | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1510 - Contract authority transferred to other accounts (-)  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1511 - Contract authority transferred from other accounts  | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-) | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1522 - Contract authority precluded from obligation (limitation on obligations) (-)                | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1530 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)                   | +       |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources | 1531 - Anticipated adjustments to current year contract authority (+ or -)                         | +       |                                  |  |  |

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**Edit Rule Number:** 80  
**Rule Name:** SF133 Line 1260 Balance Check  
**Description:** The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                                       |   |              | Right Side Attribute Combination |  |  |
|---|---|--------------|----------------------------------|--|--|
| Statement   | Line Number   | Operand      | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1200 - Appropriation  | +            | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1201 - Appropriation (special or trust fund)  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1203 - Appropriation (previously unavailable)   | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1234 - Appropriations precluded from obligation (-)   | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1235 - Capital transfer of appropriations to general fund (-)                               | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1236 - Appropriations applied to repay debt (-)   | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1238 - Appropriations applied to liquidate contract authority (-)                           | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1239 - Appropriations substituted for borrowing authority (-)                               | +            |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1250 - Anticipated appropriation (+ or -)</del>  | <del>±</del> |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1251 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)</del>     | <del>±</del> |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1252 - Anticipated capital transfers and redemption of debt (appropriations) (-)</del> | <del>±</del> |                                  |  |  |

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**Edit Rule Number:** 81  
**Rule Name:** SF133 Line 1280 Balance Check  
**Description:** The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                                       |  |              | Right Side Attribute Combination |  |  |
|---|--|--------------|----------------------------------|--|--|
| Statement   | Line Number  | Operand      | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1270 - Advance appropriation   | +            | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1271 - Advance appropriation (special or trust fund)   | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1272 - Advance appropriations transferred to other accounts (-)                                  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1273 - Advance appropriations transferred from other accounts                                    | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1274 - Advance appropriations permanently reduced (-)  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1275 - Advance appropriations temporarily reduced (-)  | +            |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1276 - Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)</del> | <del>=</del> |                                  |  |  |

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**Edit Rule Number:** 82  
**Rule Name:** SF133 Line 1440 Balance Check  
**Description:** The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                                       |   |              | Right Side Attribute Combination |  |  |
|---|---|--------------|----------------------------------|--|--|
| Statement   | Line Number   | Operand      | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1400 - Borrowing authority  | +            | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1420 - Borrowing authority permanently reduced (-)                                      | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1421 - Borrowing authority temporarily reduced (-)                                      | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1422 - Borrowing authority applied to repay debt (-)                                    | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1423 - Borrowing authority precluded from obligation (limitation on obligations) (-)    | +            |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1430 - Anticipated reductions to current fiscal year borrowing authority (-)</del> | <del>+</del> |                                  |  |  |

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**Edit Rule Number:** 83  
**Rule Name:** SF133 Line 1640 Balance Check  
**Description:** The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:** 08, 09, 10, 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07

| Left Side Attribute Combination                                       |  |              | Right Side Attribute Combination |  |  |
|---|--|--------------|----------------------------------|--|--|
| Statement   | Line Number  | Operand      | Zero                             |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1600 - Contract authority  | +            | 0                                |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1603 - Contract authority (previously unavailable)   | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1610 - Contract authority transferred to other accounts (-)  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1611 - Contract authority transferred from other accounts  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-) | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1621 - Contract authority temporarily reduced (-)  | +            |                                  |  |  |
| SF 133: Report on Budget Execution and Budgetary Resources            | 1622 - Contract authority precluded from obligation (limitation on obligations) (-)                | +            |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)</del>        | <del>=</del> |                                  |  |  |
| <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1631 - Anticipated adjustments to current year contract authority (+ or -)</del>              | <del>+</del> |                                  |  |  |

**U.S. Standard General Ledger  
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**Edit Rule Number:** 96  
**Rule Name:** Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority  
**Description:** 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.  
**Type:** LN: Statement Line / Statement Line  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:** 11, 12  
**Proposed Analytical Period:** 01, 02, 03, 04, 05, 06, 07, 08, 09, 10

| Left Side Attribute Combination                            |   |         | Right Side Attribute Combination                                      |  |              |
|--|---|---------|---|--|--------------|
| Statement  | Line Number                                     | Operand | Statement   | Line Number  | Operand      |
| SF 133: Report on Budget Execution and Budgetary Resources | 4010 - Outlays from new discretionary authority | +       | SF 133: Report on Budget Execution and Budgetary Resources            | 1100 - Appropriation   | +            |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources            | 1101 - Appropriation (special or trust fund)   | +            |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources            | 1139 - Appropriations substituted for borrowing authority (-)                            | +            |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources            | 1140 - Capital transfer of appropriations to general fund (-)                            | +            |
|  |   |         | <del>SF 133: Report on Budget Execution and Budgetary Resources</del> | <del>1141 - Appropriations applied to liquidate contract authority - withdrawn (-)</del> | <del>+</del> |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources            | 1170 - Advance appropriation   | +            |
|  |   |         | SF 133: Report on Budget Execution and Budgetary Resources            | 1171 - Advance appropriation (special or trust fund)                                     | +            |
|  |   |         | USSGL Complex Account   | 4390 - Reappropriations - Transfers-Out, Discretionary                                   | +            |
|  |   |         | USSGL Complex Account   | 4393 - Permanent Reduction - Prior-Year Balances, Discretionary                          | +            |