

SUPPLEMENT

Section VII

U.S. Standard General Ledger
Data Validations - Detail

No	Name	Description	Rule	Attribute	Combination		
27	Credit Cohort Year and Financing Account Code Validation	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	CREDIT COHORT YEAR	BUDGETARY PROPRIETARY	FINANCING ACCOUNT CODE	
				=2025	=B	=D	
				=2025	=B	=G	
27E	Credit Cohort Year and Financing Account Code Validation	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.		CREDIT COHORT YEAR	CONCATENATED TAS	FINANCING ACCOUNT CODE	
			Pass	2025 2026	012 X4158000	D	
			Pass	2025 2026	012 X4158000	G	
			Pass	2025 2026	086 X4587000	D	
			Pass	2025 2026	086 X4587000	G	