

SUPPLEMENT

Section VII

U.S. Standard General Ledger
Data Validations - Summary

ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
1	SIMPLE	USSGL ACCOUNT NUMBER	Bulk File	A six-digit number used to identify a specific USSGL account.	The USSGL account is invalid. Check the USSGL TFM Supplement for a valid list of USSGL accounts.	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.	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.	Format	N
3	SIMPLE	VALID TAS	Bulk File Special	The Treasury Account Symbol provided on the bulk file must be valid.	The Treasury Account Symbol provided on the bulk file is invalid. Refer to the FAST Book II.	Pass	N
4	SIMPLE	Trading Partner Agency Identifier and Main Account	Bulk File Special	The Trading Partner Agency Identifier and Trading Partner Main Account must be a valid TAS.	The Trading Partner Agency Identifier and Trading Partner Main Account is not a valid TAS. Refer to the FAST Book II.	Pass	N
5	SIMPLE	Program Report Category Code	Bulk File Special	The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS.	The Program Report Category Code (number) provided in the bulk file must be a valid number for the TAS. Add the missing Program Report Category numbers to the Apportionment Category B/Program Report Category Module.	Pass	N
6	SIMPLE	Apportionment Category B Program Code	Bulk File Special	The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS.	The Apportionment Category B Program Code provided in the bulk file must be a valid number for the TAS. Add the missing Apportionment Cat. B Program Code to the Apportionment Cat. B/Program Report Category Module. The values must be between 6011-6169.	Pass	N
7	SIMPLE	Debit Credit Indicator	SGL Simple	Each USSGL account must have a Debit or Credit Indicator.	The Debit or Credit Indicator is required. Refer to the GTAS attribute table.	Pass	N
8	SIMPLE	Begin End Indicator	SGL Simple	Begin End Indicator is required for the applicable USSGL accounts.	Begin End Indicator is required. Refer to the GTAS attribute table.	Pass	N
9	SIMPLE	Federal Non-Federal Code	SGL Simple	Federal Non-Federal Code is required for the applicable USSGL accounts.	Invalid use of the Federal Non-Federal Code. Refer to the GTAS attribute table.	Pass	Y

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10	SIMPLE	Exchange Nonexchange Code	SGL Simple	Exchange Nonexchange Code is required for the applicable USSGL accounts.	Invalid use of Exchange Nonexchange Code. Refer to the GTAS attribute table.	Pass	N
11	SIMPLE	Custodial Noncustodial Indicator	SGL Simple	Custodial Noncustodial Indicator is required for the applicable USSGL accounts.	Invalid use of the Custodial Noncustodial Indicator. Refer to the GTAS attribute table.	Pass	N
12	SIMPLE	Authority Type Code	SGL Simple	Authority Type Code is required for applicable USSGL accounts.	Invalid use of the Authority Type Code. Refer to the GTAS attribute table.	Pass	N
13	SIMPLE	Apportionment Category Code	SGL Simple	Apportionment Category Code is required for applicable USSGL accounts.	Invalid use of the Apportionment Category Code. Refer to the GTAS attribute table.	Pass	N
14	SIMPLE	Year of Budget Authority Indicator	SGL Simple	Year of Budget Authority Indicator is required for the applicable USSGL accounts.	Invalid use of the Year of Budget Authority Indicator. Refer to the GTAS attribute table.	Pass	Y
15	SIMPLE	Availability Time Indicator	SGL Simple	Availability Time Indicator is required for the applicable USSGL accounts.	Invalid use of the Availability Time Indicator. Refer to the GTAS attribute table.	Pass	Y
16	SIMPLE	BEA Category Indicator	SGL Simple	BEA Category Indicator is required for the applicable USSGL accounts.	Invalid use of the BEA Category Indicator. Refer to the GTAS attribute table.	Pass	N
17	SIMPLE	Prior Year Adjustment Code	SGL Simple	Prior Year Adjustment Code is required for the applicable USSGL accounts.	Invalid use of the Prior Year Adjustment Code. Refer to the GTAS attribute table.	Pass	Y
18	SIMPLE	Reimbursable Flag Indicator	SGL Simple	Reimbursable Flag Indicator is required for applicable USSGL accounts.	Invalid use of the Reimbursable Flag Indicator. Refer to the GTAS attribute table.	Pass	N
19	SIMPLE	Budgetary Impact Indicator	SGL Simple	Budgetary Impact Indicator is required for applicable USSGL accounts.	Invalid use of the Budgetary Impact Indicator. Refer to the GTAS attribute table.	Pass	N
20	SIMPLE	Program Indicator	SGL Simple	Program Indicator is required for applicable USSGL accounts.	Invalid use of the Program Indicator. Refer to the GTAS attribute table.	Pass	N
21	SIMPLE	GTAS Fund Type	SGL Simple	Specific USSGL accounts are valid for each GTAS Fund Type.	Invalid USSGL Account/GTAS Fund Type combination. Refer to the GTAS attribute table.	Pass	Y
22	SIMPLE	TAS Status	SGL Simple	The USSGL accounts must be valid for the TAS Status.	Invalid USSGL Account/TAS Status combination. Refer to the GTAS attribute table.	Pass	Y

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23	SIMPLE	Borrowing Source Code	SGL Simple	Borrowing Source Code is required for applicable USSGL accounts.	Invalid use of the Borrowing Source Code. Refer to the GTAS attribute table.	Pass	Y
24	SIMPLE	Reporting Type Code	SGL Simple	The USSGL Accounts must be valid for the Reporting Type Code.	Invalid USSGL Account/Reporting Type Code combination. Refer to the GTAS attribute table.	Pass	N
25	SPECIAL	439100 and Appropriation Flag Validation	Compound	USSGL 439100 can only be used on the bulk file if the Appropriation Flag on the SMAF is I (Indefinite) or M (Mixed).	USSGL 439100 can not be reported for this TAS because the Appropriation Flag on the SMAF is not 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.	The amount in an anticipated USSGL account must be zero for period 12.	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.	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
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).	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 A or B, then the Program Report Category Code (number) is required. If the Apportionment Category Code is E, then Program Report Category Code (number) must be null.	If the Apportionment Category Code is A or B, then the Program Report Category Code (number) is required. 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.	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.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
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).	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.	Invalid combination of Is First Year Indicator and Budget Authority Indicator.	Fail	Y
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), then Trading Partner Agency Identifier must be 099. Exceptions may apply.	Trading Partner Agency Identifier does not match requirements. Please refer to the attribute table in section IV of the USSGL TFM.	Fail	Y
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. The TP Main Account will be phased-in beginning in FY 2015.	If Federal Non-Federal Code is F (Federal), then Trading Partner Main Account is required. The TP Main Account will be phased-in beginning in FY 2015.	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), then Trading Partner Main Account must be 0000.	If Federal Non-Federal Code is G (General Fund), then Trading Partner Main Account must be 0000.	Fail	Y
36	SPECIAL	TAS Restrictions for USSGL 192100 Receivable from Appropriations Validation	Compound TAS	USSGL account 192100 is restricted to specific TAS within the Department of the Treasury.	TAS is not authorized to use USSGL 192100	Fail	N

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
37	SPECIAL	Pd 12 Zero Balance Validation	Compound	The Dollar Amount for specific USSGL accounts must be \$0 in period 12.	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).	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).	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	Y
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.	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.	Prior year upward and downward adjustment USSGL account(s) can not be reported if the Is First Year is Y (Yes) on the SMAF.	Fail	N
42	SPECIAL	USSGL 490800 TAS limitation	Compound	USSGL 490800 is restricted to specific TAS.	This TAS is not approved to use USSGL 490800.	Fail	Y
43	SPECIAL	USSGL 412200 is limited to TAS 20X0550	Compound TAS	USSGL 412200 is limited to TAS 20X0550	USSGL 412200 is limited to TAS 20X0550	Fail	N
44	SPECIAL	USSGLs limited to X Authority Duration Code	Compound	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).	Fail	Y
45	SPECIAL	TAS Restrictions for USSGL 432000	Compound TAS	USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	USSGL 432000 is restricted to TAS in the Department of Health and Human Services and the Social Security Administration.	Fail	N
46	SPECIAL	TAS Restrictions for Non-Federal Exceptions	Compound TAS	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Federal Non-Federal Code domain value E (Non-Federal exceptions) is restricted to specific TAS	Fail	Y

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
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).	If the Borrowing Authority from Treasury Indicator on the SMAF 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).	If the Borrowing Authority from the Public Indicator on the SMAF is other than N (No Borrowing Authority from the Public), then the USSGL Borrowing Source must be P (public).	Fail	Y
49	SPECIAL	USSGL Accounts and Borrowing Authority Indicator	Compound	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 are limited to TAS with Borrowing from the Treasury or Borrowing from the Public.	USSGLs 404200, 404400, 414000, 414100, 414300, 414400, 414500, 414800, 414900 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	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	USSGLs 403200, 403400, 413000, 413100, 413200, 413300, 413400, 413500, 413600, 413800, 413900 are limited to TAS with Contract Authority.	Fail	N
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.	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	N
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.	If the TAS is in the First Year of Authority then the Beginning/Ending Attribute must be E.	Fail	Y

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ID	Simple or Special	Name	Type	Description	Error Message	Rule	Has Exception
53	SPECIAL	USSGLs limited to ESF and Sinking Fund TAS	Compound TAS	USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 463500, 633800, 718100, 728100, 719100, and 729100 is limited to TAS 020X4444 and 020X0575.	The use of USSGLs 120500, 120900, 134400, 138400, 167000, 167100, 167200, 167900, 219200, 219300, 436500, 633800, 718100, 728100, 719100, and 729100 are restricted to TAS 020X4444 and 020X0575.	Fail	Y
54	SIMPLE	Reduction Type	SGL Simple	Reduction Type is required for the applicable USSGL accounts	Reduction Type is required. Refer to the GTAS attribute table.	Pass	N
55	SPECIAL	USSGL 259000 and 633000 with "G" Federal Non Federal Indicator limited to certain TAS'.	Compound	The use of the "G" domain value for 259000 and 633300 is limited to certain TAS'.	Invalid use of Federal Non Federal Indicator "G" domain value.	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.	Invalid use of the Federal Non Federal Indicator "G" domain value.	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'.	Invalid use of the Federal Non Federal Indicator "G" domain value.	Fail	Y
61	SPECIAL	Some USSGL Accounts with Federal Non Federal Indicator "Z" domain value are limited to Fund Type "Deposit" (DF).	Compound	USSGL's 531100, 711100, and 721100 with Federal Non Federal Indicator "Z" domain value are limited to Fund Type "Deposit" (DF)	Invalid use of the "Z" domain value for Federal Non Federal Indicator.	Fail	N
64	SPECIAL	USSGL 438400 with Reduction Type "SEQ", Fund Type "EG" Authority Type "P"	Compound	USSGL 4384000 with Reduction Type "SEQ", Fund Type "EG", and Authority Type Code "P" is limited to certain TAS.	Invalid use of USSGL 438400 in conjunction with Reduction Type, Fund Type, and Authority Type Code combination.	Fail	Y
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'.	Invalid use of USSGL in conjunction with PYA "X" and TAS status.	Fail	Y

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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'.	Invalid use of Borrowing Source "T" with Borrowing Authority from Treasury Indicator "N". Combination 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.	Invalid use of USSGL Account with Authority Type Code "B".	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.	Invalid use of USSGL 404700 with Authority Type Code "B", BEA Category Indicator "M", Fund Type "ER/EP" and Financing Account Code "D".	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.	Invalid use of specific USSGL and GTAS Fund Type Code combination.	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.	Invalid use of USSGL 415100 with Authority Type Code "P".	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.	USSGL and Fund Type combination can not be used with Authority Type Code "S".	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.	Invalid use of USSGL 412400 with GTAS Fund Type Code "EG".	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.	Invalid use of USSGL 415700 or 439700 with Fund Type "EG" and Authority Type Code "P".	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.	Invalid use of USSGL 439100 with PYA "X" on an expired TAS.	Fail	Y

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75	SPECIAL	Prohibited Use of Exchange Activity with the General Fund	Compound	General Fund does not engage in exchange activity therefore the Fed/NonFed of "G" can not be used with Exch/Nonexch of "E" or "X"	Invalid use of Fed/NonFed "G" with Exch/Nonexch "E" or "X"	Fail	N
76	SPECIAL	USSGLs Limited to IMF	Compound	USSGL accounts 119305, 119306, 119307, 119309, 119333, 411990, 417590, 417690, 420190, 462090, 719090, and 729090 are restricted to IMF TAS only.	This TAS is not permitted to use USSGLs 119305, 119306, 119307, 119309, 119333, 411990, 417590, 417690, 420190, 462090, 719090, or 729090.	Fail	Y
78	SPECIAL	TFM 2-4700 Appendix 7 Fed-NonFed and Exchange-NonExchange Limitations	Compound	Specific combinations of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code are not valid.	Invalid combination of USSGL, Federal Non-Federal Code, and Exchange Nonexchange Code. Please refer to TFM 2-4700 Appendix 7	Fail	N
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.	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.	This TAS is not authorized to use USSGL 579001	Fail	Y
82	SPECIAL	Limited Use of USSGL 439701	Compound	The use of USSGL 439701 is limited to specific TAS.	This TAS is not authorized to use USSGL 439701.	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.	This TAS is not permitted to report USSGL 439700 with Authority Type Code "B" and/or Fund Type "EP".	Fail	Y