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Section VII

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
1	Fund Balance With Treasury	The sum of USSGL accounts 101000 and 153200 must equal Fund Balance With Treasury from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	FBWT	SMAF Fund Balance With Treasury
2	Total Budgetary Resources equals the Status of Budgetary Resources	Total budgetary resources must equal the total status of budgetary resources on the SF-133.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	Account Type = EXPND	Budgetary Resources	Status of Budgetary Resources
3	Beginning Budgetary Account Balance	The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	Beginning Budgetary Account Balance	Sum of Zero
4	Fund Resources Equals Fund Equities	The sum of USSGL accounts that comprise Fund Resources must equal the sum of USSGL accounts that constitute Fund Equities.	Fatal Period # 10/11/12	USSGL / USSGL	Account Type = EXPND	Fund Resources	Fund Equities
5	Funds Held Outside of Treasury Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Funds Held Outside of Treasury	FHOT Business Line
6	Holding of Special Drawing Rights Business Line Balance	Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Special Drawing Rights Holding	HOLDSDR Business Line

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7	Reserve Position Business Line Balance	Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting Reporting System (CARS).	Fatal Period # 12	USSGL / SMAF	All	Reserve Position	RESPOS Business Line
8	Unrealized Discount Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Unrealized Discount	UNRLDISC Business Line
9	Investment of Agency Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Investments In Agency Securities	INVAGNCYSEC Business Line
10	Investments in Non-Federal Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC and INVFORSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Investments In Non-Federal Securities	INVNONFEDSEC and INVFORSEC Business Lines
11	Change in Non-Federal Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Change In Non-Federal Securities	CGHNONFEDSEC Business Line

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12	Investment in US Treasury Securities Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Investments In US Treasury Securities	INVUSTREASSEC Business Line
13	Unamortized Discount and Premium Business Line Balances	Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	Unamortized Discount;Premium	ANAMTDISCPREM Business Line
14	SF133 Proof	In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	All	SF133 Lines	SF133 OUTLAYS Lines
15	Reimbursements Earned and Refunds Zero Balance Check	A canceling TAS must have a zero balance for reimbursements earned and refunds.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Reimbursements Earned and Refunds	Sum of Zero
16	Unfilled Customer Orders Zero Balance Check	A canceling TAS must have a zero balance for unfilled customer orders.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unfilled Customer Orders	Sum of Zero
17	Undelivered Orders and Contracts Zero Balance Check	A canceling TAS must have a zero balance for undelivered orders and contracts.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Undelivered Orders and Contracts	Sum of Zero
18	Accounts Payable and Other Liabilities Zero Balance Check	A canceling TAS must have a zero balance for accounts payable and other liabilities.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Accounts Payable	Sum of Zero

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19	Unobligated Balance Zero Balance Check	A canceling TAS must have a zero balance for Unobligated Balances.	Fatal Period # 12	USSGL / Zero	TAS Status Transitioning Code = K	Unobligated Balance	Sum of Zero
20	Outlay Reconciliation	The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	Account Type = EXPND	SF133 Lines	SMAF Net Outlays
21	Fiscal Year Budgetary Closing Edit	The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Closing Edits	Is New TAS = N	GTAS Calculated Beginning Balance	Current Fiscal Year Beginning Balance
22	Beginning Proprietary Account Balance	The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	Beginning Proprietary Balance	Sum of Zero
23	Ending Proprietary Account Balance	The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	Ending Proprietary Balance	Sum of Zero
24	Ending Budgetary Account Balance	The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	Ending Budgetary Balance	Sum of Zero
25	Ending Memo Account Balance	The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	Ending Memo Balance	Sum of Zero

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26	Beg Bal = Pre-closing Bal for 420100	Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
27	Beg Bal = Pre-closing Bal for 413900	Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
28	Beg Bal = Pre-closing Bal for 414900	Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
29	Beg Bal = Pre-closing Bal for 310000	Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance
30	Beg Bal = Pre-closing Bal for 331000	Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	Beginning Balance	Pre-closing Balance

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31	Imputed Financing Source/Cost Edit	The sum of USSGL accounts 578000 and 673000 must equal zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	Imputed Financing Source/Cost	Sum of Zero
32	Appropriations Used and Expended Appropriations Edit (Accrued)	USSGL account 310700 and USSGL account 570000 must equal the sum of zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	Appropriations Used/Expended - Accrued	Sum of Zero
33	UCAD Reciprocal Category 7 Transferred-In	The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred-In	BETC
34	UCAD Reciprocal Category 7 Transferred-Out	The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.	Proposed Analytical	USSGL / SMAF	All	Appropriated Special/Trust Fund Receipts Transferred-Out	BETC
35	UCAD Reciprocal Category 8 Transferred-In	The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-In	BETC
36	UCAD Reciprocal Category 8 Transferred-Out	The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500	Proposed Analytical	USSGL / SMAF	All	Appropriation and Balance Transfers-Out	BETC

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37	Budgetary USSGL accounts and Appropriation / Repayable Advance Transfer BETCs	The sum of Appropriation / Repayable Advance Transfer BETC transactions (AXFERC, AXFERD, READXFRC, and READXFRD) for a TAS must equal the sum of specific budgetary USSGL accounts.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	Account Type = EXPND	Appropriation Transfers Budgetary	BETC
38	Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"	The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of specific USSGL accounts for that TAS.	Fatal Period # 04/05/06/07/08/09 /10/11/12	Statement Line / SMAF	Account Type = EXPND	Balance Transfers Budgetary	BETC
39	Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"	The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 414201, 415100, 415200, 439200 and 439300	Fatal Period # 05/06/07/08/09/10 /11/12	USSGL / SMAF	Account Type = EXPND	Capital Transfer Budgetary	BETC
40	UCAD Reciprocal Category 11 Capital Transfers-In	The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-In	BETC
41	UCAD Reciprocal Category 11 Capital Transfers Out	The sum of Capital Transfer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600	Proposed Analytical	USSGL / SMAF	All	Capital Transfers-Out	BETC
42	Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations	The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	Account Type = EXPND	Withdrawn Authority	Recovered Prior Year Obligations

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43	Reclassified Net Position Lines	The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current fiscal year.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	All	Reclassified Balance Sheet	Reclassified Statement of Changes in Net Position
44	Reclassified Balance Sheet Check	The Total Assets line must equal the Total Liabilities and Net Position line.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	All	Total Assets	Total Liabilities and Net Position
45	Fiscal Year Proprietary Closing Edit	The amount for the current fiscal year beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Closing Edits	Is New TAS = N	GTAS Calculated Beginning Balance	Current Fiscal Year Beginning Balance
46	Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System	The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Backdated	Sum of Zero
47	Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System	The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	Budgetary Prior Year Adjustments Not Backdated	Sum of Zero

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48	Budgetary USSGL Accounts and Reappropriations	The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.	Proposed Analytical	USSGL / SMAF	Account Type = EXPND	Budgetary Reappropriations Transferred-Out	BETC
49	Normal Warrants Edit (Budgetary)	The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the sum of the relative 4000-series USSGL accounts.	Fatal Period # 10/11/12	USSGL / SMAF	All	USSGL Accounts	BETCs
50	Normal Warrants Edit (Proprietary)	The BETC balances from the Central Accounting Reporting System (CARS) that represent all normal warrant activity should equal the corresponding proprietary USSGL accounts.	Fatal Period # 10/11/12	USSGL / SMAF	All	USSGL Account	BETCs
51	USSGLs 415700 and 439700	The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	USSGL 415700	USSGL 439700
52	USSGLs 415800 and 439800	The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	USSGL 415800	USSGL 439800
53	Spending Authority, Collected, Discretionary	Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	Spending Authority from Offsetting Collections, Discretionary	Sum of Zero

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54	Spending Authority, Collected, Mandatory	Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	Spending Authority from Offsetting Collections, Mandatory	Sum of Zero
55	Total Reimbursable and Direct Obligations	Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	Total Reimbursable and Direct Obligations	Sum of Zero
56	Fiscal Service Investments-Interest Payable	The amounts of Interest Payable that are submitted by Fiscal Service must equal the sum of each Agency's reciprocal Interest Receivable USSGLs	Fatal Period # 03/06/09/12	USSGL / Fiduciary	All	Reciprocal Interest	Fiscal Service Interest Payable
57	Fiscal Service Investments-Liabilities (Securities Issued, Discount, Premium, and Amortization)	The sum of liabilities that are submitted by Fiscal Service must equal the sum of each agency's reciprocal asset USSGLs	Fatal Period # 03/06/09/12	USSGL / Fiduciary	All	Reciprocal Assets	Fiscal Service Liabilities
58	Fiscal Service Investments-Interest Expense	The amounts of interest expense that are submitted by Fiscal Service must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)	Fatal Period # 03/06/09/12	USSGL / Fiduciary	All	Reciprocal Revenue	Fiscal Service Interest Expense
59	Fiscal Service Borrowings-Receivable	The amounts of Receivables that are submitted by Fiscal Service must equal the amount of each Agency's Interest Payable	Fatal Period # 03/06/09/12	USSGL / Fiduciary	All	Interest Payable	Fiscal Service Receivables

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60	Fiscal Service Borrowings- Asset	The amounts of Assets that are submitted by Fiscal Service must equal the amount of each Agency's reciprocal Liability USSGL	Fatal Period # 03/06/09/12	USSGL / Fiduciary	All	Reciprocal Liability	Fiscal Service Assets
61	Fiscal Service Borrowings- Revenue	The amount of Revenue (including Gains and Losses) that is submitted by Fiscal Service must equal the amount of each Agency's reciprocal Interest Expense USSGL	Fatal Period # 03/06/09/12	USSGL / Fiduciary	All	Reciprocal Interest Expense	Fiscal Service Revenue
62	FFB Borrowings- Receivables	The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable	Proposed Analytical	USSGL / Fiduciary	All	Interest Payable	FFB Receivables
63	FFB Borrowings- Asset	The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Liability	FFB Assets
64	FFB Borrowings- Revenue	The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Interest Expense	FFB Revenue
65	Cancelled Authority Edit	The BETC balances from the Central Accounting Reporting System (CARS) that represent year-end cancelled authority activity should equal USSGL account 435000. If BETC "SW" is necessary, OMB Max override request is required.	Fatal Period # 12	Statement Line / SMAF	All	Cancelled Authority USSGL	Cancelled Authority BETC

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66	Adjustments to Indefinite Appropriations Edit	The sum of Indefinite Year-end Adjustments (APINDYEC/APINDYED) BETC transactions for a TAS must equal USSGL account 439100 for that TAS	Fatal Period # 12	Statement Line / SMAF	All	Adjustments to Indefinite Appropriations USSGL	Adjustments to Indefinite Appropriations BETC
67	Budgetary Resources Derived from Available Special and Trust Fund Receipt Accounts	The total End balance for USSGL accounts 411400 and 413810 must equal the balance for BETCs related to collections to available receipts in the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
68	Budgetary Resources Derived from Unavailable Unappropriated Special and Trust Fund Receipt Accounts	The sum of the ending balances in USSGL accounts 411300, 413330, 435500, 438700, and 438800 must equal the balance of BETCs related to Unappropriated Special and Trust Fund Receipt Accounts in the Central Accounting Reporting System (CARS).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	USSGL Accounts	BETC
69	Disaster Emergency Fund Code "A" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "A" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
70	Disaster Emergency Fund Code "B" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "B" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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71	Disaster Emergency Fund Code "C" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "C" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
72	Disaster Emergency Fund Code "D" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "D" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
73	Disaster Emergency Fund Code "E" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "E" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
74	SF133 Line 1070 Balance Check	The value of SF133 line 1070 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1070	Sum of Zero
75	SF133 Line 1160 Balance Check	The value of SF133 line 1160 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1160	Sum of Zero
76	SF133 Line 1180 Balance Check	The value of SF133 line 1180 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1180	Sum of Zero
77	SF133 Line 1340 Balance Check	The value of SF133 line 1340 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1340	Sum of Zero

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78	SF133 Line 1540 Balance Check	The value of SF133 line 1540 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1540	Sum of Zero
79	SF133 Line 1750 Balance Check	The value of SF133 line 1750 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1750	Sum of Zero
80	SF133 Line 1260 Balance Check	The value of SF133 line 1260 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1260	Sum of Zero
81	SF133 Line 1280 Balance Check	The value of SF133 line 1280 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1280	Sum of Zero
82	SF133 Line 1440 Balance Check	The value of SF133 line 1440 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1440	Sum of Zero
83	SF133 Line 1640 Balance Check	The value of SF133 line 1640 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1640	Sum of Zero
84	SF133 Line 1850 Balance Check	The value of SF133 line 1850 (excluding anticipated lines) must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1850	Sum of Zero
85	SF133 Line 4030 Balance Check	The value of SF133 line 4030 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4030	Sum of Zero
86	SF133 Line 4033 Balance Check	The value of SF133 line 4033 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4033	Sum of Zero

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87	SF133 Line 4034 Balance Check	The value of SF133 line 4034 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4034	Sum of Zero
88	SF133 Line 4120 Balance Check	The value of SF133 line 4120 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4120	Sum of Zero
89	SF133 Line 4123 Balance Check	The value of SF133 line 4123 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4123	Sum of Zero
90	SF133 Line 4124 Balance Check	The value of SF133 line 4124 must be less than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4124	Sum of Zero
91	SF133 Line 4010 Balance Check	The value of SF133 line 4010 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4010	Sum of Zero
92	SF133 Line 4011 Balance Check	The value of SF133 line 4011 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4011	Sum of Zero
93	SF133 Line 4100 Balance Check	The value of SF133 line 4100 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4100	Sum of Zero
94	SF133 Line 4101 Balance Check	The value of SF133 line 4101 must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4101	Sum of Zero
95	SF133 Line 4110 Balance Check	The value of this line must be greater than or equal to zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 4110	Sum of Zero

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96	Discretionary Gross Outlays From New Authority Versus Discretionary Gross Budget Authority	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.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	TAS Status = U	Discretionary gross outlays from new authority	Discretionary gross budget authority minus anticipated accounts
97	Mandatory Gross Outlays From New Authority Versus Mandatory Gross Budget Authority	Mandatory gross outlays from new authority (SF 133 line 4100) should not exceed the mandatory gross budget authority (SF 133 line 4090 minus anticipated amounts). If this instance is caused by a reduction of unobligated balances, submit a GTAS override.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	TAS Status = U	Mandatory gross outlays from new authority	Mandatory gross budget authority minus anticipated accounts
98	Gross Outlays from New Budget Authority vs New Obligations Incurred (Unexpired TAS)	Total gross outlays from new budget authority (sum of SF133 Lines 4010 and 4100) should not exceed new obligations incurred (SF133 Line 2170).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	Account Type = EXPND	Total Gross Outlays from New Budget Authority	New Obligations Incurred
99	Fund Balance with Treasury vs Unexpended Appropriations While Awaiting a Warrant	Fund Balance with Treasury While Awaiting a Warrant (USSGL 109000) must equal Unexpended Appropriations While Awaiting a Warrant (USSGL 309000).	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	Fund Balance with Treasury While Awaiting a Warrant	Unexpended Appropriations While Awaiting a Warrant
100	Disaster Emergency Fund Code "F" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "F" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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101	Disaster Emergency Fund Code "G" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "G" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
102	Disaster Emergency Fund Code "H" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "H" must equal zero for each reported TAS	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
103	Disaster Emergency Fund Code "I" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "I" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
104	Disaster Emergency Fund Code "J" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "J" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
105	Disaster Emergency Fund Code "K" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code of "K" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
106	Disaster Emergency Fund Code "L" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "L" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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107	Disaster Emergency Fund Code "M" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "M" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
108	DOL FECA-Receivable	The amount of FECA Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal FECA Liability	DOL FECA Receivable
109	DOL FECA-Revenue	The amount of FECA Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal FECA Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal FECA Expense	DOL FECA Revenue
110	DOL Unemployment Benefit-Receivable	The amount of Unemployment Benefit Receivable that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Unemployment Benefit Liability	DOL Unemployment Benefit Receivable
111	DOL Unemployment Benefit- Revenue	The amount of Unemployment Benefit Revenue that are submitted by the Department of Labor must equal the sum of each Agency's reciprocal Unemployment Benefit Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Unemployment Benefit Expense	DOL Unemployment Benefit Revenue

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112	OPM Retirement Benefit- Receivable	The amount of Retirement Benefit Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Retirement Benefit Liability	OPM Retirement Benefit Receivable
113	OPM Retirement Benefit- Revenue	The amount of Retirement Benefit Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Retirement Benefit Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Retirement Benefit Expense	OPM Retirement Benefit Revenue
114	OPM Life Insurance- Receivable	The amount of Life Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Life Insurance Liability	OPM Life Insurance Receivable
115	OPM Life Insurance- Revenue	The amount of Life Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Life Insurance Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Life Insurance Expense	OPM Life Insurance Revenue
116	OPM Health Insurance- Receivable	The amount of Health Insurance Receivable that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Liability USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Health Insurance Liability	OPM Health Insurance Receivable

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117	OPM Health Insurance-Revenue	The amount of Health Insurance Revenue that are submitted by the Office of Personnel Management must equal the sum of each Agency's reciprocal Health Insurance Expense USSGL.	Proposed Analytical	USSGL / Fiduciary	All	Reciprocal Health Insurance Expense	OPM Health Insurance Revenue
118	Disaster Emergency Fund Code "N" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "N" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
119	Disaster Emergency Fund Code "O" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "O" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
120	Disaster Emergency Fund Code "P" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "P" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
121	Disaster Emergency Fund Code "R" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "R" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
122	Disaster Emergency Fund Code "S" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "S" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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123	Disaster Emergency Fund Code "T" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "T" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
124	Appropriations Used and Expended Appropriations Edit (Disbursed)	USSGL account 310710 and USSGL account 570010 must equal the sum of zero.	Proposed Analytical	USSGL / Zero	All	Appropriations Used/Expended - Disbursed	Sum of Zero
125	Subsidy Collected	The sum of the BETCs-COLLSBSD, COLLSBAJ, COLLUR, COLLURAJ must equal the ending balances of USSGL 427100-Actual Program Fund Subsidy Collected. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
126	Fees Collected	The sum of the BETCs-FEECOLL, FEECOLAJ must equal the ending balance of USSGL 426100-Actual Collections of Business-Type Fees. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
127	Loan Principal Collected	The sum of the BETCs-PRINREP, PRINREAJ must equal the ending balance of USSGL 426200-Actual Collections of Loan Principal. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC

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128	Loan Interest Collected	The sum of the BETCs-INTREP, INTREPAJ must equal the ending balance of USSGL 426300-Actual Collections of Loan Interest. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
129	Proceeds of Foreclosed Property Collected	The sum of the BETCs-PFPCOLL, PFPCOLAJ must equal the ending balance of USSGL 426500-Actual Collections From Sale of Foreclosed Property. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
130	Rent Collected	The sum of the BETCs-RENTCOLL, RENTCOAJ must equal the ending balance of USSGL 426400-Actual Collections of Rent. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
131	Other Federal Collections	The sum of the BETCs-OACFED, OACFEDAJ must equal the ending balance of USSGL 427700-Other Actual Collections-Federal/Non-Federal Exception Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC

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132	Other Non-Federal Collections	The sum of the BETCs-ONFCOLL, ONFCOLAJ must equal the ending balance of USSGL 426600-Other Actual Business-Type Collections From Non-Federal Sources. This edit applies to financing accounts only (TAS with Financing Indicator of "D" or "G").	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / SMAF	All	USSGL	BETC
133	Disbursement From General Fund Appropriations	The sum of USSGL account 310710 and the change in USSGL account 141000, relative to appropriations from the General Fund, must equal the sum of the General Fund disbursement BETCs.	Proposed Analytical	Statement Line / SMAF	All	USSGL	BETC
134	Disaster Emergency Fund Code "U" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "U" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
135	Disaster Emergency Fund Code "V" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "V" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
136	Disaster Emergency Fund Code "W" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "W" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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137	Disaster Emergency Fund Code "X" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "X" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
138	Disaster Emergency Fund Code "Y" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Y" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
139	Disaster Emergency Fund Code "Z" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "Z" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
140	SF133 Line 5311 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 5311	Sum of Zero
141	SF133 Line 5312 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 5312	Sum of Zero
142	SF133 Line 5313 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 5313	Sum of Zero
143	SF133 Line 5314 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 5314	Sum of Zero
144	SF133 Line 5321 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 5321	Sum of Zero
145	SF133 Line 5322 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 5322	Sum of Zero

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146	SF133 Line 5323 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 5323	Sum of Zero
147	SF133 Line 5324 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 5324	Sum of Zero
156	Disaster Emergency Fund Code "1" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "1" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
157	Disaster Emergency Fund Code "2" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "2" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
158	Disaster Emergency Fund Code "3" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "3" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
159	Disaster Emergency Fund Code "4" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "4" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
160	Disaster Emergency Fund Code "5" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "5" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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161	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS)	The sum of the USSGL accounts must be less than zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
162	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS)	The sum of the USSGL accounts must be less than zero.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
163	Transfer of Obligated Balances	Various obligated balance transfers must equal the contra obligated balance transfer.	Fatal Period # 09/10/11/12	USSGL / USSGL	All	Transfer USSGL Accounts	USSGL 419500
164	Disaster Emergency Fund Code "6" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "6" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
165	Disaster Emergency Fund Code "7" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "7" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
166	Normal Balance Post Closing Check for Undelivered Orders- Obligations, Prepaid/Advanced (Expired TAS)	The sum of the USSGL accounts must be less than zero.	Proposed Analytical	USSGL / Zero	TAS Status = E	USSGL Account Number	Zero

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167	USSGL 487100 Balance Check	USSGL account 487100 ending must have a debit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
168	USSGL 497100 Balance Check	USSGL account 497100 ending must have a debit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
169	USSGL 487200 Balance Check	USSGL account 487200 ending must have a debit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
170	USSGL 497200 Balance Check	USSGL account 497200 ending must have a debit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
171	USSGL 488200 Balance Check	USSGL account 488200 ending must have a credit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
172	USSGL 498200 Balance Check	USSGL account 498200 ending must have a credit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
173	SF133 Line 1103 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1103	Sum of Zero
174	SF133 Line 1203 Balance Check	The value of this line must be greater than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1203	Sum of Zero
175	SF133 Line 1135 Balance Check	The value of this line must be less than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1135	Sum of Zero
176	SF133 Line 1235 Balance Check	The value of this line must be less than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1235	Sum of Zero
177	SF133 Line 1824 Balance Check	The value of this line must be less than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1824	Sum of Zero

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178	SF133 Line 1826 Balance Check	The value of this line must be less than or equal to zero	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Zero	Account Type = EXPND	SF133 Line 1826	Sum of Zero
179	SF133 Line 3000 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	SF133 Line 3000	Sum of Zero
180	SF133 Line 3050 Balance Check	The value of this line must be greater than or equal to zero	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	SF133 Line 3050	Sum of Zero
181	SF133 Line 3060 Balance Check	The value of this line must be less than or equal to zero	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	SF133 Line 3060	Sum of Zero
182	SF133 Line 3090 Balance Check	The value of this line must be less than or equal to zero	Proposed Analytical	Statement Line / Zero	Account Type = EXPND	SF133 Line 3090	Sum of Zero
183	Disaster Emergency Fund Code "8" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "8" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
184	GTAS RBS Accounts payable (RC 22) : GINV Buyer Liabilities	RBS Accounts payable (RC 22) line must equal RC 22 - A/P, and Other Liabilities	Proposed Analytical	Statement Line / SMAF	All	GTAS RBS Accounts payable (RC 22)	GINV Buyer Liabilities
185	GTAS RBS Advances and prepayments (RC 23) line : GINV Buyer Prepayments	RBS Advances and prepayments (RC 23) line must equal RC 23 - Advances to Others and Prepayments	Proposed Analytical	Statement Line / SMAF	All	GTAS RBS Advances and prepayments (RC 23)	GINV Buyer Prepayments
186	GTAS RSNC Purchase of assets (RC 24) line : GINV Buyer Assets	RSNC Purchase of assets (RC 24) line must equal Purchase of Assets	Proposed Analytical	Statement Line / SMAF	All	GTAS RSNC Purchase of assets (RC 24)	GINV Buyer Assets
187	GTAS RSNC Purchase of assets offset (RC 24) line : GINV Buyer Offsets	RSNC Purchase of assets offset (RC 24) line must equal RC 24 - Purchase of Assets Offset	Proposed Analytical	Statement Line / SMAF	All	GTAS RSNC Purchase of assets offset (RC 24)	GINV Buyer Offsets

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188	GTAS RBS Accounts receivable (RC 22) line : GINV Seller Receivables	RBS Accounts receivable (RC 22) line must equal RC 22 - Accounts Receivable	Proposed Analytical	Statement Line / SMAF	All	GTAS RBS Accounts receivable (RC 22)	GINV Seller Receivables
189	GTAS RBS Advances from others and deferred revenue (RC 23) : GINV Seller Advances	RBS Advances from others and deferred revenue (RC 23) line must equal RC 23 - Advances from Others and Deferred Credits	Proposed Analytical	Statement Line / SMAF	All	GTAS RBS Advances from others and deferred revenue (RC 23)	GINV Seller Advances
190	GTAS RSNC Buy/sell revenue (exchange) (RC 24) line : GINV Seller Revenues	RSNC Buy/sell revenue (exchange) (RC 24) line must equal RC 24 - Buy/Sell Revenue	Proposed Analytical	Statement Line / SMAF	All	GTAS RSNC Buy/sell revenue (exchange) (RC 24)	GINV Seller Revenues
191	GTAS RSNC Buy/sell cost (RC 24) line : GINV Buyer and Seller Costs RC 24	RSNC Buy/sell cost (RC 24) line must equal GINV Buyer and Seller Costs RC 24	Proposed Analytical	Statement Line / SMAF	All	GTAS RSNC Buy/sell cost (RC 24)	GINV Buyer and Seller Costs
192	Disaster Emergency Fund Code "AAA" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAA" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
193	Disaster Emergency Fund Code "AAB" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAB" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
194	Disaster Emergency Fund Code "AAC" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAC" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
195	Normal Balance Post Closing Check for Undelivered Orders - Obligations, Unpaid (Expired TAS)	The sum of the USSGL accounts must be less than zero.	Proposed Analytical	USSGL / Zero	TAS Status = E	USSGL Account Number	Sum of Zero
196	Normal Balance Post Closing Check for Delivered Orders - Obligations, Unpaid (Expired TAS)	The sum of the USSGL accounts must be less than zero.	Proposed Analytical	USSGL / Zero	TAS Status = E	USSGL Account Number	Sum of Zero
197	Disaster Emergency Fund Code "AAD" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAD" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
198	USSGL 488100 Balance Check	USSGL account 488100 ending must have a credit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
199	USSGL 498100 Balance Check	USSGL account 498100 ending must have a credit balance at a TAS level	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Account Number	Sum of Zero
200	Anticipated Budgetary Resources Equals Anticipated Status of Budgetary Resources	For ending balances, the sum of the anticipated budgetary resources equals the sum of the anticipated status of budgetary resources	Proposed Analytical	USSGL / USSGL	All	Anticipated Budgetary Resources	Anticipated Status of Budgetary Resources

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201	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
202	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
203	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
204	Normal balance post closing check for undelivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
205	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "D"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
206	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where Reimbursable_Flag value is "R"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
207	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "D"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
208	Normal balance post closing check for delivered orders - obligations, unpaid (Unexpired TAS) where BEA_Category_Indicator value is "M"	The sum of the USSGL accounts must be less than zero.	Fatal Period # 09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
209	Ending unobligated balance in expiring TAS where Reimbursable Flag value is "R"	An expiring TAS must have a zero balance for reimbursements earned and refunds in period 12.	Fatal Period # 12	USSGL / Zero	All	USSGL Account Number	Zero
210	Withdrawal for existing unpaid obligations (undelivered)	USSGL account 480110 must be less than or equal to USSGL account 497200.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	USSGL Account 480110	USSGL Account 497200
211	Withdrawal for existing unpaid obligations (delivered)	USSGL account 490110 must be less than or equal to USSGL account 497200.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	USSGL Account 490110	USSGL Account 497200
212	Normal balance post closing check for Total Actual Resources - Collected (Direct) (Unexpired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero
213	Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Unexpired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level.	Proposed Analytical	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
214	Normal balance post closing check for Total Actual Resources - Collected (Direct) (Expired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level.	Fatal Period # 08/09/10/11/12	USSGL / Zero	TAS Status = E	USSGL Account Number	Zero
215	Normal balance post closing check for Total Actual Resources - Collected (Reimbursable) (Expired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level.	Proposed Analytical	USSGL / Zero	TAS Status = E	USSGL Account Number	Zero
216	Normal balance post closing check for Fund Balance With Treasury (Unexpired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to unexpired expenditure accounts).	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	USSGL Account Number	Zero
217	USSGL 480200 Balance Check	USSGL account 480200 ending must have a credit balance at a TAS level.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	USSGL Account Number	Zero
218	USSGL 490200 Balance Check	USSGL account 490200 ending must have a credit balance at a TAS level.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	Account Type = EXPND	USSGL Account Number	Zero
219	Normal Balance Post Closing Check for Undelivered Orders- Obligations, Prepaid/Advanced (Unexpired TAS)	The sum of the USSGL accounts must be less than zero.	Fatal 01/02/03/04/05/06/07/08/09/10/11/12	USSGL / Zero	TAS Status = U	USSGL Account Number	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
220	Gross Outlays from Balances Versus Unexpended Balances Start of Fiscal Year	Gross outlays from balances (SF133 lines 4011 and 4101) should not exceed the unobligated and obligated balances start of fiscal year including adjustments as noted in edit.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	Statement Line / Statement Line	All	Gross Outlays from Balances	Unexpended Balances Start of Fiscal Year
221	Disaster Emergency Fund Code "AAE" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAE" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
222	Disaster Emergency Fund Code "AAF" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAF" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
223	Disaster Emergency Fund Code "AAG" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAG" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
224	Disaster Emergency Fund Code "AAH" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAH" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
225	Disaster Emergency Fund Code "AAI" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAI" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
226	USSGL accounts with BEA_Category_Indicator "M" Zero Balance Check	The sum of the ending balances of USSGL accounts with BEA_Category_Indicator value is "M" must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	All	USSGL Accounts	Sum of Zero
227	USSGL accounts with BEA_Category_Indicator "D" Zero Balance Check	The sum of the ending balances of USSGL accounts with BEA_Category_Indicator value is "D" must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	All	USSGL Accounts	Sum of Zero
228	USSGL account with Reimbursable Flag "D" Zero Balance Check	The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "D" must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	All	USSGL Account	Sum of Zero
229	USSGL accounts with Reimbursable Flag "R" Zero Balance Check	The sum of the ending balances of USSGL accounts with Reimbursable Flag value is "R" must equal zero for each reported TAS.	Proposed Analytical	USSGL / Zero	All	USSGL Account	Sum of Zero
230	Borrowing Authority Converted to Cash and Resources Realized must equal	USSGL 414500 (credit balance) and USSGL 414800 (debit balance) must be equal	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / USSGL	All	USSGL	USSGL
231	Borrowing Authority Converted to Cash must equal specified BETC transactions	The sum of the specified BETC transactions for a TAS must equal USSGL 414500.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / SMAF	All	USSGL	BETC

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
232	Disaster Emergency Fund Code "AAJ" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAJ" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
233	Normal balance post closing check for Fund Balance With Treasury (Expired TAS)	The sum of the USSGL accounts must have a debit balance at a TAS level (only applies to expired expenditure accounts).	Fatal Period # 05/06/07/08/09/10 /11/12	USSGL / Zero	Account Type = EXPND	USSGL Account Number	Zero
234	Disaster Emergency Fund Code "AAK" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund Code "AAK" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
235	Disaster Emergency Fund Code "AAL" Balance Check	The sum of the pre-closing ending balances of USSGL accounts with Disaster Emergency Fund code "AAL" must equal zero for each reported TAS.	Fatal 01/02/03/04/05/06 /07/08/09/10/11/12	USSGL / Zero	All	USSGL Accounts	Sum of Zero
236	Equal Balance Check for USSGL Accounts 805000 and 807000	The balance in USSGL account 805000 must equal the balance in USSGL account 807000.	Proposed Analytical	USSGL / USSGL	All	USSGL Account 805000	USSGL Account 807000
600	Canceling TAS Post-Closing Check for USSGL Account 310000	The post-closing balance in USSGL account 310000 must be \$0 for a canceling TAS.	Proposed Analytical	USSGL / Zero	TAS Status Transitioning Code = K	USSGL Accounts Closing into 310000	Zero
601	Canceling TAS Post-Closing Check for USSGL Account 331000	The post-closing balance in USSGL account 331000 must be \$0 for a canceling TAS.	Proposed Analytical	USSGL / Zero	TAS Status Transitioning Code = K	USSGL Accounts Closing Into 331000	Zero

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
602	Canceling TAS Post-Closing Check for USSGL Account 340000	The post-closing balance in USSGL account 340000 must be \$0 for a canceling TAS.	Proposed Analytical	USSGL / Zero	TAS Status Transitioning Code = K	USSGL Accounts Closing Into 340000	Zero
700	Reimbursable Flag Unobligated Balance SOY Memo Line Monitoring Check	This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.	Proposed Analytical	Statement Line / Statement Line	All	Unobligated Balance Brought Forward, Oct 1	Reimbursable Flag Unobligated Balances, Start of Year
701	BEA Category Indicator Unobligated Balance SOY Memo Line Monitoring Check	This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.	Proposed Analytical	Statement Line / Statement Line	All	Unobligated Balance Brought Forward, Oct 1	BEA Category Indicator Unobligated Balances, Start of Year
702	Reimbursable Flag Unobligated Balance EOY Memo Line Monitoring Check	This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.	Proposed Analytical	Statement Line / Statement Line	All	SF133 Lines	Reimbursable Flag Unobligated Balances, End of Year
703	BEA Category Indicator Unobligated Balance EOY Memo Line Monitoring Check	This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.	Proposed Analytical	Statement Line / Statement Line	All	SF133 Lines	BEA Category Indicator Unobligated Balances, End of Year
704	Reimbursable Flag Obligated Balance SOY Memo Line Monitoring Check	This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.	Proposed Analytical	Statement Line / Statement Line	All	Unpaid Obligations and Uncollected Payments, Fed Sources, Brought Forward, Oct 1	Reimbursable Flag Obligated Balances, Start of Year

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Number	Name	Description	Fatal/Proposed Analytical	Type	Applicable SMAF Attribute / Domain Value	Left Side Label	Right Side Label
705	BEA Category Indicator Obligated Balance SOY Memo Line Monitoring Check	This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.	Proposed Analytical	Statement Line / Statement Line	All	Unpaid Obligations and Uncollected Payments, Fed Sources, Brought Forward, Oct 1	BEA Category Indicator Obligated Balances, Start of Year
706	Reimbursable Flag Obligated Balance EOY Memo Line Monitoring Check	This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.	Proposed Analytical	Statement Line / Statement Line	All	Unpaid Obligations and Uncollected Payments, Fed Sources, End of Year	Reimbursable Flag Obligated Balances, End of Year
707	BEA Category Indicator Obligated Balance EOY Memo Line Monitoring Check	This edit is for Fiscal Service and OMB monitoring and analysis purposes only and it is not fatal.	Proposed Analytical	Statement Line / Statement Line	All	Unpaid Obligations and Uncollected Payments, Fed Sources, End of Year	BEA Category Indicator Obligated Balances, End of Year
811	Test of Potential Edit 11 Change	This edit is for testing purposes only. Fiscal Service and OMB are researching potential changes to Edit 11 and will be using this edit to evaluate the impact of those changes. This edit will remain Proposed Analytical while in use and will be deleted when the analysis is complete.	Proposed Analytical	Statement Line / SMAF	All	Change in Non-Federal Securities	CGHNONFEDSEC Business Line
920	BOC 9200 Monitoring	This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9200 on ending balances. This edit is for analysis only and will not go fatal.	Proposed Analytical	USSGL / USSGL	All	USSGL Debits	USSGL Credits
950	Custodial Activity Verification 1	The sum of USSGL accounts 599000 and 599100 must equal current year activity in USSGL account 298000.	Proposed Analytical	Statement Line / Statement Line	All	Liability	Revenues

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951	Custodial Activity Verification 2	The sum of USSGL accounts 599300 and 599400 must equal current year activity in USSGL account 298500.	Proposed Analytical	Statement Line / Statement Line	All	Liability	Revenues
999	BOC 9999 Monitoring	This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9999 on ending balances. This edit is for analysis only and will not go fatal.	Proposed Analytical	USSGL / USSGL	All	USSGL Debits	USSGL Credits