

## SUPPLEMENT

## Section VII

U.S. Standard General Ledger  
Data Validations - Detail

| No  | Name                                                     | Description                                                                                                                                                                                                  | Rule | Attribute            | Combination           |                        |
|-----|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------------------|-----------------------|------------------------|
| 22E | TAS Status                                               | The USSGL accounts must be valid for the TAS Status.                                                                                                                                                         |      | USSGL ACCOUNT NUMBER | FUND TYPE             | TAS STATUS             |
|     |                                                          |                                                                                                                                                                                                              | Pass | 439730               | EG                    | E                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 161800               | EP                    | E                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 161800               | EP                    | E                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 161800               | EP                    | E                      |
| 27  | Credit Cohort Year and Financing Account Code Validation | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. | Pass | CREDIT COHORT YEAR   | BUDGETARY PROPRIETARY | FINANCING ACCOUNT CODE |
|     |                                                          |                                                                                                                                                                                                              |      | =2027                | =B                    | =D                     |
|     |                                                          |                                                                                                                                                                                                              |      | =2027                | =B                    | =G                     |
| 27E | Credit Cohort Year and Financing Account Code Validation | If Financing Account Code for the TAS is D (Direct) or G (Guaranteed) on the SMAF and the USSGL account is budgetary, then the Credit Cohort Year is required. Otherwise, Credit Cohort Year should be null. |      | CREDIT COHORT YEAR   | CONCATENATED TAS      | FINANCING ACCOUNT CODE |
|     |                                                          |                                                                                                                                                                                                              | Pass | 1001                 | 071 X4074000          | D                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 1001                 | 071 X4074000          | G                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 1001                 | 071 X4075000          | D                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 1001                 | 071 X4075000          | G                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 20272028             | 012 X4158000          | D                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 20272028             | 012 X4158000          | G                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 20272028             | 086 X4587000          | D                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 20272028             | 086 X4587000          | G                      |
|     |                                                          |                                                                                                                                                                                                              |      |                      |                       |                        |
| 43E | Limited Use of Specific Budgetary USSGL Accounts         | The use of some budgetary USSGL accounts is restricted to specific TAS.                                                                                                                                      |      | USSGL ACCOUNT NUMBER | CONCATENATED TAS      |                        |
|     |                                                          |                                                                                                                                                                                                              | Pass | 411330               | 089 X0302000          |                        |
|     |                                                          |                                                                                                                                                                                                              | Pass | 411330               | 089 X0303000          |                        |
|     |                                                          |                                                                                                                                                                                                              | Pass | 411330               | 089 X5069000          |                        |
| 44E | USSGLs limited to X Authority Duration Code              | Specific USSGLs are limited to TAS with Authority Duration Code X (No Year TAS).                                                                                                                             |      | USSGL ACCOUNT NUMBER | Authority Type Code   | BEA Category Indicator |
|     |                                                          |                                                                                                                                                                                                              | Pass | 438400               | S                     | M                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 438400               | S                     | M                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 439730               | (BLANK)               | D                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 439730               | (BLANK)               | D                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 439730               | (BLANK)               | D                      |
|     |                                                          |                                                                                                                                                                                                              | Pass | 439800               | S                     | D                      |
|     |                                                          |                                                                                                                                                                                                              |      |                      |                       |                        |

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|------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------|---------------------------------------|---------------------|-------------------|--|--|
| 56E  | USSGL 199000 and Federal Non Federal Indicator "G" limited to certain Agencies. | Use of USSGL 199000 with Federal Non Federal Indicator "G" limited to certain agencies.               |      | AGENCY IDENTIFIER                     | CONCATENATED TAS    |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 020                                   | 020 1418000         |                   |  |  |
| 70E  | Limited Use of USSGL 415100 with Authority Type Code "P"                        | The use of USSGL 415100 with Authority Type Code "P" is limited to specific Treasury Account Symbols. |      | BEA Category Indicator                | CONCATENATED TAS    |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | D                                     | 069 X8102000        |                   |  |  |
| 88E  | Limited Use of USSGL 151600                                                     | The use USSGL account 151600 is restricted to DoD TAS.                                                |      | ALLOCATION-TRANSFER AGENCY IDENTIFIER | AGENCY-IDENTIFIER   | MAIN-ACCOUNT-CODE |  |  |
|      |                                                                                 |                                                                                                       | Pass | 017                                   | 017                 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 021                                   | 021                 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 057                                   | 057                 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 096                                   | 096                 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 097                                   | 097                 |                   |  |  |
| 94E  | Limited Use of USSGLs 415730 and 439730                                         | The use of USSGL accounts 415730 and 439730 is limited to specific TAS.                               |      | USSGL ACCOUNT NUMBER                  | CONCATENATED TAS    |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 439730                                | 012 X5205000        |                   |  |  |
|      |                                                                                 |                                                                                                       |      |                                       | 01320252025 1250000 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 439730                                | 01420172028 5639000 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 439730                                | 01420172030 5637000 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 439730                                | 01420172030 5638000 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 439730                                | 072 X1035000        |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 439730                                | 07220252026 0306000 |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 439730                                | 07220252026 1037000 |                   |  |  |
| 99E  | USSGL Reimbursable Flag "R" Restriction                                         | The use of some USSGL accounts with Reimbursable Flag "R" is limited to specific TAS.                 |      | USSGL ACCOUNT NUMBER                  | CONCATENATED TAS    |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 438400                                | 07520252026 0350000 |                   |  |  |
| 132  | TAS Restrictions for USSGL Accounts 480110 and 480210, 490110 and 497210        | USSGL accounts 480110 and 480210, 490110 and 497210 are restricted to specific TAS.                   | Fail | USSGL ACCOUNT NUMBER                  |                     |                   |  |  |
| 132E | TAS Restrictions for USSGL Accounts 480110 and 480210, 490110 and 497210        | USSGL accounts 480110 and 480210, 490110 and 497210 are restricted to specific TAS.                   |      | Fund Family                           |                     |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 0160179                               |                     |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 0750948                               |                     |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 0860163                               |                     |                   |  |  |
| 135E | Limited Use of USSGL 411300                                                     | The use of USSGL 411300 is limited to specific fund families.                                         |      | Fund Family                           |                     |                   |  |  |
|      |                                                                                 |                                                                                                       | Pass | 0145020                               |                     |                   |  |  |

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|----|------|-------------|----------------------|-------------------------|-----------|-------------|--|--|
|    |      |             | <a href="#">Pass</a> | <a href="#">0145035</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0145241</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0145479</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0145536</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0165142</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0165152</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0165393</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0895105</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0965066</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0965090</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">0965125</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">3625026</a> |           |             |  |  |
|    |      |             | <a href="#">Pass</a> | <a href="#">5805585</a> |           |             |  |  |
|    |      |             |                      |                         |           |             |  |  |