**Reciprocal Category 37 Update**

**Impact On Attribute Table (FY 2021)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No.** | **USSGL Account Title** | **Anticipated** | **Budg/ Prop** | **Norm Bal** | **Begin**  **/End** | **Debit/ Credit** | **Auth Type Code** | **Apport Cat** | **Apport Cat B** |
| 579000 | Other Financing Sources | N | P | C | E | D/C |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Avail Time** | **BEA Cat** | **Borrow Source** | **Budgetary Impact Indicator** | **Cohort Yr** | **Cust/ Noncust** | **Exch/ Nonexch** | **Fed/ Non Fed** | **Trading Ptnr** | **Trading Ptnr Main** | **PY**  **Adj** | **Program Indicator** |
|  |  |  | D/E |  |  |  | G/Z | ### | #### |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Program Rpt Cat** | **Reimb Flag** | **Year of BA** | **Reduction Type** | **Fund Type** | **Reporting Type Code** | **Financing Account Code** | | **TAS**  **Status** | | **Trans. Code** | |
|  |  |  |  | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/F/U | | D/G/N | | U/E | | X/K/N | |

**Impact on Crosswalks (FY 2021)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Part 2** | | **Fiscal Year 2021 Reporting** | | | | | | |
|  |  |  |  |  |  |  |  |  |
| **SUPPLEMENT** | | |  | **Section VI** | | | | |
|  |  |  |  |  |  |  |  |  |
| **USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position** | | | | | | | | |
|  |  |  |  |  |  |  |  |  |
| **Line No.** | **USSGL Acct.** | **USSGL Account Title** | **Begin/ End** | **Fed/ NonFed** | **Exch/ Nonexch** | **Budgetary Impact Indicator** | **Reporting Type Code** | **Addl. Info.** |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **8.6** | **Other non-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1** | | | |  |  |  |  |
| 8.6 | 579000 | Other Financing Sources | E | G |  |  | U |  |
| 8.6 | 579001 | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization | E | G |  |  | U |  |

**Impact on Appendix 3 of TFM Chapter 2-4700 (FY 2021)**

| **Table 6: Eliminations Summary for General Fund Transactions** | | | | | |
| --- | --- | --- | --- | --- | --- |
| **Category Name/**  **Sub-Category Name** | **Reciprocal Category** | **Pairing of Eliminating Accounts for General Fund Transactions** | | | |
| **Federal Entity 1–Reporting Entity** | | **Federal Entity 2–General Fund** | |
| **USSGL Account** | **USSGL Account Title** | **USSGL Account** | **USSGL Account Title** |
| General Fund Transactions/  Other GF Financing Sources | 37  Other Financing Sources–General Fund | 579000G(099)  579001G(099) | Other Financing Sources  Other Non-Budgetary Financing Sources for Debt Accruals/ Amortization | 579010F(XXX) | Other General Fund Financing Sources |