

## 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  
SUPPLEMENT

Fiscal Year 2021 Reporting  
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)	Other Financing Sources	579010F(XXX)	Other General Fund Financing Sources
		579001G(099)	Other Non-Budgetary Financing Sources for Debt Accruals/ Amortization		