

**SUPPLEMENT**

**Section V**

**Footnotes and Additional Information**

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Debit - Decreases/Credit - Increases
3. Related to adjustments. Debit - Decreases/Credit - Increases
4. Reported by recipient/non-custodial entity only.
5. Should equal the ending amount reported as net position on the Balance Sheet.

**~~6. Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.~~**