

**SBR vs. SF 132s Explanations by Fund Group/Fund Code for Line Items with Differences of \$1.0 Million or More**

**Q3 FY 2024**

**Bureau:** \_\_\_\_\_

**Prepared by:** \_\_\_\_\_

**Date Prepared:** \_\_\_\_\_

Review Statement of Budgetary Resources (SBR) vs. SF 132s and explanations of line item differences--*for applicable fund groups/fund codes that have a SF 132(s), line items that have a difference of \$1.0 million or more are required to be explained.* All such differences should be understood.

**Note: Please aggregate the following lines so as to provide a meaningful explanation for the SBR vs SF 132s differences:**

- **Lines 1021 (Actual Recoveries of Prior-years Unpaid Obligations)  
PLUS  
Line 1043f (Anticipated Recoveries of Prior-years Unpaid Obligations)**
- **Lines 1043a (Actual Nonexpenditure Transfers of Unobligated Balance, Net)  
PLUS  
Line 1043e (Anticipated Nonexpenditure Transfers of Unobligated Balance, Net)**

**HFM Report SF132 Realign**

**1) Fund Name:** \_\_\_\_\_

**HFM Fund Group /Fund Code:** \_\_\_\_\_

**Line \_\_\_\_\_:**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Line \_\_\_\_\_:**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Line \_\_\_\_\_:**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**2) Fund Name:** \_\_\_\_\_

**HFM Fund Group /Fund Code:** \_\_\_\_\_

**Line \_\_\_\_\_:**

[Redacted]

Line [Redacted]:

[Redacted]

Line [Redacted]:

[Redacted]

3) Fund Name: [Redacted]  
HFM Fund Group/Fund Code: [Redacted]

Line [Redacted]:

[Redacted]

Line [Redacted]:

[Redacted]

Line [Redacted]:

[Redacted]

4) Fund Name: [Redacted]  
HFM Fund Group/Fund Code: [Redacted]

Line [Redacted]:

[Redacted]

Line [Redacted]:

[Redacted]