

APPENDIX F—FORMAT OF SF 132 AND SF 133

A. Budgetary Resources—Format of SF 132 and SF 133

Use the entries in the following table to prepare the "Budgetary Resources" section of the SF 132, Apportionment and Reapportionment Schedule (for unexpired accounts only), and the SF 133, Report on Budget Execution and Budgetary Resources (for unexpired accounts and expired accounts, including accounts about to be closed and annual fund symbols that are older than five years that have legally authorized extended disbursing authority).

BUDGETARY RESOURCES

Entry	Description
Line 1. Unobligated balance, start of year:	
B. Adjustment to unobligated balance brought forward, October 1(+ or -)	<p data-bbox="646 711 1040 739"><i>For unexpired and expired accounts:</i></p> <p data-bbox="646 816 1409 926">Changes to unobligated balances that occurred in a prior fiscal year and that were not recorded in the unobligated balance as of October 1 of the current fiscal year. These may be identified by the financial statement auditors, agency personnel, or others.</p> <p data-bbox="646 947 1409 1119">Include adjustments posted to the agency financial system that are either material or non-material. When reporting to FACTS II, agencies will use an attribute to show that their USSGL account balances are not current-year activity—even though these balances would otherwise look like current-year activity. FACTS II will use this attribute to crosswalk these USSGL account balances to this adjustment line.</p> <p data-bbox="646 1140 1409 1312">OMB and the Department of the Treasury’s Financial Management Service (FMS) will review the cash component of the adjustments that agencies report to FACTS II each quarter. FMS will also follow up with agencies when the cumulative, year-to-date adjustments for collections or disbursements in a Treasury Appropriation Fund Symbol (TAFS) round to \$1 million or more.</p> <p data-bbox="646 1333 1409 1413">Agencies should generally exclude reclassifications from clearing accounts to other TAFSs, but may consult OMB if they want to include some of these reclassifications as adjustments.</p> <p data-bbox="646 1434 1133 1461">Exclude the following amounts from this line:</p> <ul data-bbox="695 1482 1409 1717" style="list-style-type: none"><li data-bbox="695 1482 1409 1541">• Downward adjustments of unpaid obligations incurred in prior fiscal years that were not outlayed as reported on line 2A;<li data-bbox="695 1562 1409 1621">• Upward adjustments of obligations previously incurred as reported on line 8; and<li data-bbox="695 1642 1409 1717">• Refunds collected from prior year obligations that have been outlayed to the appropriation of fund account charged with the original obligations as reported on line 3D1a. <p data-bbox="646 1738 1409 1908">On the SF 133, material and non-material adjustments to the unobligated balance as of October 1 of the current fiscal year should be included on line 1B. On the Statement of Budgetary Resources, material amounts are part of the unobligated balance as of October 1 of the current fiscal year because the prior year’s financial statements are restated.</p>