

Appropriations, Outlays, and Balances – Continued

| Appropriation Or Fund Account | | Account Symbol | | | Balances, Beginning Of Fiscal Year | Appropriations And Other Obligational Authority ¹ | Transfers Borrowings And Investment (Net) ² | Outlays (Net) | Balances Withdrawn And Other Transactions ³ | Balances, End Of Fiscal Year ⁴ |
|--|---------------------------|----------------|------------|-------------------|--|--|--|-------------------|--|---|
| | | Dept | | Account Number | | | | | | |
| Title | Period Of Availability | Reg | Tr From | | | | | | | |
| Office Of Personnel Management | | | | | | | | | | |
| General Fund Accounts | | | | | | | | | | |
| Salaries And Expenses, Office Of Personnel Management | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | |
| Undisbursed Funds | 2004-2005 | 24 | | 0100 | ----- | 2,485,250.00 | ----- | ----- | ----- | 2,485,250.00 |
| | 2004 | | | | ----- | 111,834,262.00 | ----- | 69,462,650.76 | ----- | 42,371,611.24 |
| | 2003 | | | | 30,937,078.51 | ----- | ----- | 10,658,838.80 | ----- | 20,278,239.71 |
| | 2002 | | | | -6,532,167.80 | ----- | ----- | -7,661,828.01 | ----- | 1,129,660.21 |
| | 2001 | | | | -1,505,391.63 | ----- | ----- | -6,357,921.39 | ----- | 4,852,529.76 |
| | 2000 | | | | 23,382,492.50 | ----- | ----- | 22,076,841.59 | ----- | 1,305,650.91 |
| | 1999 | | | | 9,894,625.66 | ----- | ----- | 8,581,371.88 | 1,313,253.78 | ----- |
| | No Year | | | | 33,853,924.24 | 4,473,450.00 | ----- | 5,616,212.77 | ----- | 32,711,161.47 |
| Funds Held Outside The Treasury | | | | | ----- | ----- | ----- | ----- | ----- | 29,350.00 |
| Accounts Receivable | | | | | 24,673,976.28 | ----- | ----- | ----- | 7,183,630.87 | 17,490,345.41 |
| Unfiled Customer Orders | | | | | 16,849,749.90 | ----- | ----- | ----- | -13,920,844.51 | 30,770,594.41 |
| Fund Equities: | | | | | | | | | | |
| Unobligated Balances (Expired) | | | | | -27,092,119.89 | ----- | ----- | ----- | 16,795,959.82 | -43,888,079.71 |
| Unobligated Balances (Unexpired) | | | | | -25,471,915.68 | ----- | ----- | ----- | -20,585,396.23 | -4,886,519.45 |
| Accounts Payable | | | | | -26,750,243.32 | ----- | ----- | ----- | 21,604,934.33 | -48,355,177.65 |
| Undelivered Orders | | | | | -52,269,358.77 | ----- | ----- | ----- | 4,025,257.54 | -56,294,616.31 |
| | Subtotal | 24 | | 0100 | -0- | 118,792,962.00 | ----- | 102,376,166.40 | 16,416,795.60 | -0- |
| Payment To Civil Service Retirement And Disability Fund, Office Of Personnel Management | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | |
| Undisbursed Funds | 2004 | 24 | | 0200 | ----- | 25,921,124,340.00 | ----- | 25,921,124,340.00 | ----- | ----- |
| Government Payment For Annuitants, Employees' Health Benefits, Office Of Personnel Management | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | |
| Undisbursed Funds | No Year | 24 | | 0206 | 675,490,079.33 | 7,325,969,281.17 | ----- | 7,241,705,518.10 | ----- | 759,753,842.40 |
| Fund Equities: | | | | | | | | | | |
| Accounts Payable | | | | | -675,490,079.33 | ----- | ----- | ----- | 84,263,763.07 | -759,753,842.40 |
| | Subtotal | 24 | | 0206 | -0- | 7,325,969,281.17 | ----- | 7,241,705,518.10 | 84,263,763.07 | -0- |
| Office Of Inspector General, Office Of Personnel Management | | | | | | | | | | |
| Fund Resources: | | | | | | | | | | |
| Undisbursed Funds | 2004 | 24 | | 0400 | ----- | 1,489,162.00 | ----- | 680,215.44 | ----- | 808,946.56 |
| | 2003 | | | | 490,244.58 | ----- | ----- | 257,285.80 | ----- | 232,958.78 |
| | 2002 | | | | -2,020,445.72 | ----- | ----- | -3,994,797.05 | ----- | 1,974,351.33 |
| | 2001 | | | | -484,410.40 | ----- | ----- | -1,217,438.91 | ----- | 733,028.51 |
| | 2000 | | | | 99,124.51 | ----- | ----- | 84,865.41 | ----- | 14,259.10 |
| | 1999 | | | | -387,882.34 | ----- | ----- | -557,194.00 | 169,311.66 | ----- |
| | 1998 | | | | 5,----- | ----- | ----- | ----- | ----- | ----- |
| Accounts Receivable | | | | | \$2,143,017.01 | ----- | ----- | ----- | 1,527,245.56 | 615,771.45 |
| Unfiled Customer Orders | | | | | 585,778.16 | ----- | ----- | ----- | -1,125,281.00 | 1,711,059.16 |
| Fund Equities: | | | | | | | | | | |
| Unobligated Balances (Expired) | | | | | 2,139,714.75 | ----- | ----- | ----- | 9,033,350.24 | -6,893,635.49 |
| Accounts Payable | | | | | -1,680,264.51 | ----- | ----- | ----- | 391,554.72 | -2,071,819.23 |
| Undelivered Orders | | | | | -884,876.04 | ----- | ----- | ----- | -3,759,955.87 | 2,875,079.83 |
| | Subtotal | 24 | | 0400 | -0- | 1,489,162.00 | ----- | -4,747,063.31 | 6,236,225.31 | -0- |

Appropriations, Outlays, and Balances - Continued

| Appropriation Or Fund Account Title | Period Of Availability | Account Symbol | | | | Balances, Beginning Of Fiscal Year | Appropriations And Other Obligational Authority ¹ | Transfers Borrowings And Investment (Net) ² | Outlays (Net) | Balances Withdrawn And Other Transactions ³ | Balances, End Of Fiscal Year ⁴ |
|--|------------------------|----------------|---------|----------------|---------|------------------------------------|--|--|-------------------|--|---|
| | | Dept | | Account Number | Sub No. | | | | | | |
| | | Reg | Tr From | | | | | | | | |
| Government Payment For Annuity, Employee Life Insurance Benefits, Office Of Personnel Management Fund Resources: Undisbursed Funds | No Year | 24 | | 0500 | | 3,680,049.03 | 35,440,291.51 | ----- | 35,017,296.62 | ----- | 4,103,043.92 |
| Fund Equities: Accounts Payable | | | | | | -3,680,049.03 | ----- | ----- | ----- | 422,994.89 | -4,103,043.92 |
| Subtotal | | 24 | | 0500 | | -0- | 35,440,291.51 | ----- | 35,017,296.62 | 422,994.89 | -0- |
| OPM Building Delegation Fund, Office Of Personnel Management Fund Resources: Undisbursed Funds | No Year | 24 | | 0600 | | -3,363,909.41 | ----- | ----- | -1,942,449.54 | ----- | ⁶ -1,421,459.87 |
| Accounts Receivable | | | | | | 1,576,718.59 | ----- | ----- | ----- | -3,411,239.40 | 4,987,957.99 |
| Unfilled Customer Orders | | | | | | 3,833,014.00 | ----- | ----- | ----- | 3,833,014.00 | ----- |
| Fund Equities: Unobligated Balances (Unexpired) | | | | | | -451,587.84 | ----- | ----- | ----- | 1,109,385.25 | -1,560,973.09 |
| Accounts Payable | | | | | | -1,004,923.03 | ----- | ----- | ----- | -572,128.49 | -432,794.54 |
| Undelivered Orders | | | | | | -589,312.31 | ----- | ----- | ----- | 983,418.18 | -1,572,730.49 |
| Subtotal | | 24 | | 0600 | | -0- | ----- | ----- | -1,942,449.54 | 1,942,449.54 | -0- |
| Human Capital Performance Fund, Office Of Personnel Management Fund Resources: Undisbursed Funds | 2004 | 24 | | 0700 | | ----- | 994,100.00 | ----- | ----- | ----- | 994,100.00 |
| Fund Equities: Unobligated Balances (Expired) | | | | | | ----- | ----- | ----- | ----- | 994,100.00 | -994,100.00 |
| Subtotal | | 24 | | 0700 | | -0- | 994,100.00 | ----- | ----- | 994,100.00 | -0- |
| Intragovernmental Funds | | | | | | | | | | | |
| Revolving Fund, Undistributed SIBAC Chargebacks For Washington, D.C., Office Of Personnel Management Fund Resources: Undisbursed Funds | No Year | 24 | | 4571 | 24 | 109,063,498.82 | ----- | ----- | 37,885,191.42 | ----- | 71,178,307.40 |
| Accounts Receivable | | | | | | 99,220,375.12 | ----- | ----- | ----- | -26,849,738.05 | 126,070,113.17 |
| Unfilled Customer Orders | | | | | | 200,490,338.85 | ----- | ----- | ----- | -50,464,835.03 | 250,955,173.88 |
| Fund Equities: Unobligated Balances (Unexpired) | | | | | | -170,212,294.73 | ----- | ----- | ----- | 71,635,078.41 | -241,847,373.14 |
| Accounts Payable | | | | | | -11,998,061.72 | ----- | ----- | ----- | 327,259.93 | -12,325,321.65 |
| Undelivered Orders | | | | | | -226,563,856.34 | ----- | ----- | ----- | -32,532,956.68 | -194,030,899.66 |
| Subtotal | | 24 | | 4571 | | -0- | ----- | ----- | 37,885,191.42 | -37,885,191.42 | -0- |
| Trust Fund Accounts | | | | | | | | | | | |
| Civil Service Retirement And Disability Fund, Office Of Personnel Management Fund Resources: Undisbursed Funds | No Year | 24 | | 8135 | | ⁵ 28,083,899.26 | 82,414,131,984.87 | -30,151,834,773.01 | 52,277,223,609.12 | ----- | 13,157,502.00 |
| Unrealized Discount On Investments | | | | | | -1,705,272.84 | ----- | 892,773.00 | ----- | ----- | -812,499.84 |
| Investments In Public Debt Securities | | | | | | 601,708,650,085.30 | ----- | 30,150,942,000.01 | ----- | ----- | 631,859,592,085.31 |
| Fund Equities: Unobligated Balances (Unexpired) | | | | | | ⁵ -597,287,957,501.89 | ----- | ----- | ----- | 29,984,805,529.22 | -627,272,763,031.11 |

Footnotes At End Of Chapter

Appropriations, Outlays, and Balances – Continued

| Appropriation Or Fund Account Title | Period Of Availability | Account Symbol | | | Balances, Beginning Of Fiscal Year | Appropriations And Other Obligational Authority ¹ | Transfers Borrowings And Investment (Net) ² | Outlays (Net) | Balances Withdrawn And Other Transactions ³ | Balances, End Of Fiscal Year ⁴ | |
|--|------------------------|----------------|---------|----------------|------------------------------------|--|--|-------------------|--|---|---------|
| | | Dept | | Account Number | | | | | | | Sub No. |
| | | Reg | Tr From | | | | | | | | |
| Civil Service Retirement And Disability Fund, Office Of Personnel Management – Continued Fund Equities – Continued: Accounts Payable | | | | | 5-4,447,071,209.83 | | | 152,102,846.53 | -4,599,174,056.36 | | |
| Subtotal | 24 | | | 8135 | -0- | 82,414,131,984.87 | 52,277,223,609.12 | 30,136,908,375.75 | -0- | | |
| Employees' Life Insurance Fund, Office Of Personnel Management Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | No Year | 24 | | 8424 | 3,153,656.61 | -1,399,663,584.53 | -1,397,521,010.10 | | 1,011,082.18 | | |
| Unrealized Discount On Investments | | | | | -498,732,116.71 | 70,368,584.53 | | | -428,363,532.18 | | |
| Investments In Public Debt Securities | | | | | 26,778,002,000.00 | 1,329,295,000.00 | | | 28,107,297,000.00 | | |
| Accounts Receivable | | | | | 337,005,830.14 | | | 16,700,054.42 | 320,305,775.72 | | |
| Fund Equities: | | | | | | | | | | | |
| Unobligated Balances (Unexpired) | | | | | -26,039,038,601.04 | | | 1,331,411,212.68 | -27,370,449,813.72 | | |
| Accounts Payable | | | | | -580,390,769.00 | | | 49,409,743.00 | -629,800,512.00 | | |
| Subtotal | 24 | | | 8424 | -0- | | -1,397,521,010.10 | 1,397,521,010.10 | -0- | | |
| Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | No Year | 24 | | 8440 | 11,664,189.39 | -1,731,074,882.98 | -1,720,658,439.36 | | 1,247,745.77 | | |
| Unrealized Discount On Investments | | | | | -10,237,324.42 | -6,064,117.02 | | | -16,301,441.44 | | |
| Investments In Public Debt Securities | | | | | 9,034,478,000.00 | 1,737,139,000.00 | | | 10,771,617,000.00 | | |
| Accounts Receivable | | | | | 1,149,444,205.43 | | | -80,755,112.59 | 1,230,199,318.02 | | |
| Fund Equities: | | | | | | | | | | | |
| Unobligated Balances (Unexpired) | | | | | 5-6,552,499,608.59 | | | 1,853,780,153.03 | -8,406,279,761.62 | | |
| Accounts Payable | | | | | 5-3,632,849,461.81 | | | -52,366,601.08 | -3,580,482,860.73 | | |
| Subtotal | 24 | | | 8440 | -0- | | -1,720,658,439.36 | 1,720,658,439.36 | -0- | | |
| Retired Employees' Health Benefits Fund, Office Of Personnel Management Fund Resources: | | | | | | | | | | | |
| Undisbursed Funds | No Year | 24 | | 8445 | 14,956.49 | -29,534.11 | -19,322.27 | | 4,744.65 | | |
| Transfer To: | | | | | | | | | | | |
| Department Of State | No Year | 19 | 24 | 8445 | | 878.40 | 878.40 | | | | |
| Unrealized Discount On Investments | | | | | -9,748.24 | -7,344.29 | | | -17,092.53 | | |
| Investments In Public Debt Securities | | | | | 2,051,000.00 | 36,000.00 | | | 2,087,000.00 | | |
| Accounts Receivable | | | | | 109,089.28 | | | -4,265.70 | 113,354.98 | | |
| Fund Equities: | | | | | | | | | | | |
| Unobligated Balances (Unexpired) | | | | | -1,830,646.01 | | | 147,635.07 | -1,978,281.08 | | |
| Accounts Payable | | | | | -334,651.52 | | | -124,925.50 | -209,726.02 | | |
| Subtotal | 24 | | | 8445 | -0- | | -18,443.87 | 18,443.87 | -0- | | |
| Deductions For Offsetting Receipts | | | | | | | | | | | |
| Intrabudgetary Transactions | | | | | | -25,957,550,275.77 | -25,957,550,275.77 | | | | |
| Total, Office Of Personnel Management | | | | | -0- | 89,860,391,845.78 | 56,532,894,439.71 | 33,327,497,406.07 | | | |

Appropriations, Outlays, and Balances – Continued

Footnotes

- 1 The amounts in this column, unless otherwise footnoted, represent appropriations, increases and rescissions in borrowing authority or new contract authority. Only appropriations with appropriation transfer activity are presented in Table 1 (Appropriations and Appropriation Transfers). Since the Office of Personnel Management had no transfer activity during fiscal year 2004, Table 1 does not appear.
- 2 The amounts in this column, unless otherwise footnoted, represent transfers - other than appropriation transfers, borrowings (gross), investments (net), unrealized discounts or funds held outside the Treasury.
- 3 The amounts in this column, unless otherwise footnoted, represent obligated balances canceled for fiscal year 1999 pursuant to 31 U.S.C. 1553, changes in unfilled customer orders, accounts receivable, accounts payable, undelivered orders, unobligated balances and adjustments to borrowing and contract authority.
- 4 Unobligated balances for no-year or unexpired multiple year accounts are available for obligation; unobligated balances for expired fiscal year accounts are not available for obligation.
- 5 The opening balances of the following accounts have been adjusted during the current fiscal year and do not agree with last year's closing balances:

| <u>Account</u> | <u>Adjustment</u> |
|--|-------------------|
| 24 98 0400 - Undisbursed Funds | \$932,618.73 |
| 24 0400 - Accounts Receivable | -932,618.73 |
| 24 X 8135 - Undisbursed Funds | -45,367,651.44 |
| 24 X 8135 - Accounts Payable | 8,227,767.03 |
| 24 X 8135 - Unobligated Balances (Unexpired) | 37,139,884.41 |
| 24 X 8440 - Unobligated Balances (Unexpired) | 8,227,767.03 |
| 24 X 8440 - Accounts Payable | -8,227,767.03 |

- 6 Subject to disposition by the administrative agency.