

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Appropriations And Other Obligational Authority ¹	Transfers Borrowings And Investment (Net) ²	Outlays (Net)	Balances Withdrawn And Other Transactions ³	Balances, End Of Fiscal Year ⁴
Title	Period Of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
Office Of Personnel Management											
General Fund Accounts											
Salaries And Expenses, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	2002	24		0100		-----	96,127,000.00	-----	90,331,139.71	-----	5,795,860.29
	§2001					-21,988,606.40	-----	-----	-21,937,082.06	-----	-51,524.34
	1999-2001					398,132.04	-----	-----	48,160.29	-----	349,971.75
	§2000					21,123,876.96	-----	-----	-1,534,148.66	-----	22,658,025.62
	§1999					15,849,035.49	-----	-----	5,888,302.28	-----	9,960,733.21
	1998					11,505,959.27	-----	-----	2,970,932.17	-----	8,535,027.10
	1997					5,010,008.49	-----	-----	2,009,693.08	3,000,315.41	-----
	1996					-2,101,962.08	-----	-----	-2,101,962.08	-----	-----
	No Year					2,925,182.99	3,200,000.00	-----	-2,772,396.22	-----	8,897,579.21
Funds Held Outside The Treasury	2001					29,350.00	-----	-----	-----	-----	29,350.00
Accounts Receivable						640,582,407.47	-----	-----	-----	16,304,194.25	24,278,213.22
Unfilled Customer Orders						611,935,658.97	-----	-----	-----	-31,748,738.41	43,684,397.38
Fund Equities:											
Unobligated Balances (Expired)						6-10,734,286.14	-----	-----	-----	23,651,144.31	-34,385,430.45
Unobligated Balances (Unexpired)						6-6,716,903.10	-----	-----	-----	659,032.32	-7,375,935.42
Accounts Payable						6-14,352,364.00	-----	-----	-----	-7,214,393.58	-7,137,970.42
Undelivered Orders						6-53,465,489.96	-----	-----	-----	-10,823,777.30	-42,641,712.66
Subtotal	24			0100		-0-	99,327,000.00	-----	72,902,638.51	-6,172,223.00	32,596,584.49
Payment To Civil Service Retirement And Disability Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	2002	24		0200		-----	22,108,353,086.00	-----	22,108,353,086.00	-----	-----
Government Payment For Annuitants, Employees' Health Benefits, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		0206		550,489,355.23	6,070,731,552.95	-----	6,015,727,094.18	-----	605,493,814.00
Fund Equities:											
Accounts Payable						-550,489,355.23	-----	-----	-----	55,004,458.77	-605,493,814.00
Subtotal	24			0206		-0-	6,070,731,552.95	-----	6,015,727,094.18	55,004,458.77	-0-
Office Of Inspector General, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	2002	24		0400		-----	1,498,000.00	-----	3,865,085.85	-----	7-2,367,085.85
	2001					-3,107,205.84	-----	-----	-2,740,687.88	-----	7-366,517.96
	2000					-284,992.98	-----	-----	-314,757.98	-----	29,765.00
	1999					-248,269.39	-----	-----	68,419.31	-----	7-316,688.70

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Title	Period Of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
	51998					-956,052.97		-23,211.24		-932,841.73	
	1997					1,990,179.96		-3,528.88	1,993,708.84		
	1996					-475,758.23		-475,758.23			
Accounts Receivable						6,180,372.85			2,953,999.94	3,226,372.91	
Unfilled Customer Orders									-765,902.00	765,902.00	
Fund Equities:											
Unobligated Balances (Expired)						-2,723,852.94			-2,147,620.73	-576,232.21	
Accounts Payable						-16,646.99			153,524.96	-170,171.95	
Undelivered Orders						-357,773.47			-132,430.23	-225,343.24	
Subtotal		24		0400		-0-	1,498,000.00	375,560.95	2,055,280.78	-932,841.73	
Government Payment For Annuity, Employee Life Insurance											
Benefits, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		0500		3,429,336.84	33,012,415.28	32,809,329.56		3,632,422.56	
Fund Equities:											
Accounts Payable						-3,429,336.84			203,085.72	-3,632,422.56	
Subtotal		24		0500		-0-	33,012,415.28	32,809,329.56	203,085.72	-0-	
OPM Building Delegation Fund, Office Of Personnel											
Management ⁵											
Fund Resources:											
Undisbursed Funds	No Year	24		0600		-5,426,881.99		-5,285,782.50		-141,099.49	
Accounts Receivable						6,030,564.06			6,030,564.06		
Fund Equities:											
Accounts Payable						-41,603.22			-41,603.22		
Undelivered Orders						-562,078.85			-562,078.85		
Subtotal		24		0600		-0-		-5,285,782.50	5,426,881.99	-141,099.49	
Intragovernmental Funds											
Revolving Fund, Undistributed Sibac Chargebacks For											
Washington, DC, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		4571	24	34,159,578.47		-102,397,234.87		136,556,813.34	
Accounts Receivable						636,553,901.73			-42,975,272.05	79,529,173.78	
Unfilled Customer Orders						630,230,758.18			-21,532,602.21	51,763,360.39	
Fund Equities:											
Unobligated Balances (Unexpired)						642,607,405.68			67,601,446.19	-110,208,851.87	
Accounts Payable						63,378,620.67			33,276,644.31	-36,655,264.98	
Undelivered Orders						654,958,212.03			66,027,018.63	-120,985,230.66	
Subtotal		24		4571		-0-		-102,397,234.87	102,397,234.87	-0-	

Footnotes At End Of Chapter

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Title	Period Of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
Trust Fund Accounts											
Civil Service Retirement And Disability Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8135		31,431,348.62	80,070,135,460.42	-31,105,600,602.38	48,969,822,623.88	-----	26,143,582.78
Unrealized Discount On Investments						-2,526,256.84	-----	820,984.00	-----	-----	-1,705,272.84
Investments In Public Debt Securities						542,608,369,405.32	-----	31,104,779,618.38	-----	-----	573,713,149,023.70
Fund Equities:											
Unobligated Balances (Unexpired)						-538,518,486,305.90	-----	-----	-----	30,968,388,734.28	-569,486,875,040.18
Accounts Payable						-4,118,788,191.20	-----	-----	-----	131,924,102.26	-4,250,712,293.46
Subtotal		24		8135		-0-	80,070,135,460.42	-----	48,969,822,623.88	31,100,312,836.54	-0-
Employees' Life Insurance Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8424		2,819,397.17	-----	-1,538,075,105.51	-1,539,971,951.19	-----	4,716,242.85
Unrealized Discount On Investments						-427,535,114.13	-----	-121,866,894.49	-----	-----	-549,402,008.62
Investments In Public Debt Securities						23,689,877,000.00	-----	1,659,942,000.00	-----	-----	25,349,819,000.00
Employees' Life Insurance Fund, Office Of Personnel Management – Continued											
Fund Resources - Continued:											
Accounts Receivable						399,551,679.83	-----	-----	-----	29,257,821.43	370,293,858.40
Fund Equities:											
Unobligated Balances (Unexpired)						⁶ -23,134,323,376.37	-----	-----	-----	1,469,774,881.26	-24,604,098,257.63
Accounts Payable						⁶ -530,389,586.50	-----	-----	-----	40,939,248.50	-571,328,835.00
Subtotal		24		8424		-0-	-----	-1,539,971,951.19	1,539,971,951.19	-----	-0-
Employees' Health Benefits Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8440		15,921,804.90	-----	-907,196,921.90	-902,669,665.53	-----	11,394,548.53
Unrealized Discount On Investments						-13,940,720.88	-----	4,136,921.90	-----	-----	-9,803,798.98
Investments In Public Debt Securities						6,649,039,000.00	-----	903,060,000.00	-----	-----	7,552,099,000.00
Accounts Receivable						897,254,303.50	-----	-----	-----	-132,584,685.63	1,029,838,989.13
Fund Equities:											
Unobligated Balances (Unexpired)						⁶ -4,416,477,787.20	-----	-----	-----	915,313,598.87	⁶ -5,331,791,386.07
Accounts Payable						⁶ -3,131,796,600.32	-----	-----	-----	119,940,752.29	-3,251,737,352.61
Subtotal		24		8440		-0-	-----	-902,669,665.53	902,669,665.53	-----	-0-
Retired Employees' Health Benefits Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8445		13,010.55	-----	-38,721.56	-37,892.18	-----	12,181.17

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Title	Period Of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
Transfer To:											
Employment Standards Administration, Department Of Labor	No Year	16	24	8445	15	-----	-----	0.03	-----	⁷ -0.03	
Department Of State	⁵ No Year	19	24	8445		366.00	-----	878.40	-----	-512.40	
Unrealized Discount On Investments						-21,219.60	-----	3,721.56	-----	⁷ -17,498.04	
Investments In Public Debt Securities						1,995,000.00	-----	35,000.00	-----	2,030,000.00	
Accounts Receivable						166,943.18	-----	-----	59,276.84	107,666.34	
Fund Equities:											
Unobligated Balances (Unexpired)						⁶ -1,828,931.00	-----	-----	9,120.40	⁹ -1,838,051.40	
Accounts Payable						⁶ -325,169.13	-----	-----	-30,871.09	-294,298.04	
Subtotal		24		8445		-0-	-----	-37,013.75	37,526.15	-512.40	
Deductions For Offsetting Receipts											
Intrabudgetary Transactions						-----	-22,137,257,079.48	-----	-22,137,257,079.48	-----	
Total, Office Of Personnel Management						-----	86,245,800,435.17	-----	52,512,371,605.76	33,701,906,698.54	

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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 Department of Veterans Affairs had no transfer activity during fiscal year 2002, 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 agent cashier funds.
- 3 The amounts in this column, unless otherwise footnoted, represent obligated balances canceled for fiscal year 1997 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 This account was not certified to Treasury in accordance with Treasury certification standards, which require a statement on the Year-End Closing Document that indicates the amounts have been certified in accordance with the criteria of 31 U.S.C. 1501.
- 6 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 0100 - Accounts Receivable	-\$5,168,774.01
24 0100 - Unfilled Customer Orders	-90,189.26
24 0100 - Unobligated Balances (Expired)	-1,075,769.76
24 0100 - Unobligated Balances (Unexpired)	-8,246.33
24 0100 - Accounts Payable	5,856,788.95
24 0100 - Undelivered Orders	486,190.41
24 4571 - Accounts Receivable	51,144,293.58
24 4571 - Unfilled Customer Orders	-40,400,805.47
24 4571 - Unobligated Balances (Unexpired)	-9,877,288.21
24 4571 - Accounts Payable	-2,499,588.02
24 4571 - Undeliverable Orders	1,633,388.12
24 8424 - Unobligated Balances (Unexpired)	-931,748.50
24 8424 - Accounts Payable	931,748.50
24 8445 - Unobligated Balances (Unexpired)	106,510.13
24 8445 - Accounts Payable	-106,510.13
24 8440 - Unobligated Balances (Unexpired)	26,416,584.18
24 8440 - Accounts Payable	-26,416,584.18

- 7 Subject to disposition by the administrative agency.
- 8 Includes \$0.03, which is subject to disposition by the administrative agency.
- 9 Includes \$5,341,595,185.05, which is subject to disposition by the administrative agency.