

### 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 <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>	
		Dept		Account Number							Sub No.
		Reg	Tr From								
<b>Office Of Personnel Management</b>											
<b>General Fund Accounts</b>											
Salaries And Expenses, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	2005-2007	24		0100	-----	11,904,000.00	-----	5,167,510.79	-----	6,736,489.21	
	2005				-----	<sup>5</sup> 116,842,000.00	-----	77,368,745.21	-----	39,473,254.79	
	2004-2005				2,485,250.00	-----	-----	1,134,147.19	-----	1,351,102.81	
	2004				42,371,611.24	-----	-----	25,107,456.65	<sup>6</sup> 4,250,000.00	13,014,154.59	
	2003				20,278,239.71	-----	-----	3,823,414.95	-----	16,454,824.76	
	2002				1,129,660.21	-----	-----	3,812,340.69	-----	<sup>7</sup> -2,682,680.48	
	2001				4,852,529.76	-----	-----	2,157,882.71	-----	2,694,647.05	
	2000				1,305,650.91	-----	-----	-8,063.08	1,313,713.99	-----	
	No Year				32,711,161.47	-----	-----	16,862,421.66	-----	15,848,739.81	
Funds Held Outside The Treasury					29,350.00	-----	-----	-----	-----	29,350.00	
Accounts Receivable					<sup>8</sup> 55,641,054.71	-----	-----	-----	-24,316,660.90	79,957,715.61	
Unfilled Customer Orders					<sup>8</sup> 30,383,954.75	-----	-----	-----	22,141,751.92	8,242,202.83	
Fund Equities:											
Unobligated Balances (Expired)					-43,888,079.71	-----	-----	-----	-12,333,944.33	-31,554,135.38	
Unobligated Balances (Unexpired)					<sup>8</sup> -52,958,514.50	-----	-----	-----	11,322,329.10	-64,280,843.60	
Accounts Payable					<sup>8</sup> -40,992,523.40	-----	-----	-----	-26,157,578.53	-14,834,944.87	
Undelivered Orders					<sup>8</sup> -53,349,345.15	-----	-----	-----	17,100,531.98	-70,449,877.13	
	Subtotal	24		0100	-0-	128,746,000.00	-----	135,425,856.77	-6,679,856.77	-0-	
Payment To Civil Service Retirement And Disability Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	2005	24		0200	-----	25,617,933,263.00	-----	25,617,933,263.00	-----	-----	
Government Payment For Annuitants, Employees' Health Benefits, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		0206	759,753,842.40	7,888,557,523.79	-----	7,822,255,320.73	-----	826,056,045.46	
Fund Equities:											
Accounts Payable					-759,753,842.40	-----	-----	-----	66,302,203.06	-826,056,045.46	
	Subtotal	24		0206	-0-	7,888,557,523.79	-----	7,822,255,320.73	66,302,203.06	-0-	
Office Of Inspector General, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	2005	24		0400	-----	1,613,984.00	-----	1,335,294.25	-----	278,689.75	
	2004				808,946.56	-----	-----	1,778.84	-----	807,167.72	
	2003				232,958.78	-----	-----	-1,201,497.77	-----	1,434,456.55	
	2002				1,974,351.33	-----	-----	62,204.28	-----	1,912,147.05	
	2001				733,028.51	-----	-----	-15,465.54	-----	748,494.05	
	2000				14,259.10	-----	-----	9,337.06	4,922.04	-----	
Accounts Receivable					615,771.45	-----	-----	-----	-1,224,066.56	1,839,838.01	
Unfilled Customer Orders					1,711,059.16	-----	-----	-----	515,294.48	1,195,764.68	
Fund Equities:											
Unobligated Balances (Expired)					-6,893,635.49	-----	-----	-----	-2,281,089.72	-4,612,545.77	
Accounts Payable					-2,071,819.23	-----	-----	-----	773,118.99	-2,844,938.22	
Undelivered Orders					2,875,079.83	-----	-----	-----	3,634,153.65	-759,073.82	
	Subtotal	24		0400	-0-	1,613,984.00	-----	191,651.12	1,422,332.88	-0-	

### Appropriations, Outlays, and Balances - Continued

Appropriation Or Fund Account		Account Symbol				Balances, Beginning Of Fiscal Year	Appropriations And Other Obligational Authority <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
		Title	Period Of Availability	Dept							
Reg	Tr From										
<b>Government Payment For Annuity, Employee Life Insurance Benefits, Office Of Personnel Management</b>											
Fund Resources:											
Undisbursed Funds	No Year	24		0500		4,103,043.92	37,841,936.81		38,442,204.10		3,502,776.63
Fund Equities:											
Accounts Payable						-4,103,043.92				-600,267.29	-3,502,776.63
Subtotal		24		0500		-0-	37,841,936.81		38,442,204.10	-600,267.29	-0-
<b>OPM Building Delegation Fund, Office Of Personnel Management</b>											
Fund Resources:											
Undisbursed Funds	No Year	24		0600		-1,421,459.87			-280,911.35		7-1,140,548.52
Accounts Receivable						4,987,957.99				-1,161,627.11	6,149,585.10
Fund Equities:											
Unobligated Balances (Unexpired)						-1,560,973.09				1,992,354.62	-3,553,327.71
Accounts Payable						-432,794.54				633,843.41	-1,066,637.95
Undelivered Orders						-1,572,730.49				-1,183,659.57	-389,070.92
Subtotal		24		0600		-0-			-280,911.35	280,911.35	-0-
<b>Human Capital Performance Fund, Office Of Personnel Management</b>											
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-					-0-
<b>Intragovernmental Funds</b>											
<b>Revolving Fund, Undistributed SIBAC Chargebacks For Washington, DC, Office Of Personnel Management</b>											
Fund Resources:											
Undisbursed Funds	No Year	24		4571	24	71,178,307.40	25,000,000.00	16,279,162.34	-120,420,030.08		232,877,499.82
Accounts Receivable						126,070,113.17				44,571,840.51	81,498,272.66
Unfiled Customer Orders						250,955,173.88				90,482,218.21	160,472,955.67
Fund Equities:											
Unobligated Balances (Unexpired)						-241,847,373.14				107,486,634.63	-349,334,007.77
Accounts Payable						-12,325,321.65				38,224,694.06	-50,550,015.71
Undelivered Orders						-194,030,899.66				-119,066,194.99	-74,964,704.67
Subtotal		24		4571		-0-	25,000,000.00	16,279,162.34	-120,420,030.08	161,699,192.42	-0-
<b>Trust Fund Accounts</b>											
<b>Civil Service Retirement And Disability Fund, Office Of Personnel Management</b>											
Fund Resources:											
Undisbursed Funds	No Year	24		8135		13,157,502.00	83,690,661,161.14	-28,890,757,499.84	54,790,386,195.65		22,674,967.65
Unrealized Discount On Investments						-812,499.84		812,499.84			
Investments In Public Debt Securities						631,859,592,085.31		28,889,945,000.00			660,749,537,085.31
Fund Equities:											
Unobligated Balances (Unexpired)						-627,272,763,031.11				28,648,970,122.49	-655,921,733,153.60
Accounts Payable						-4,599,174,056.36				251,304,843.00	-4,850,478,899.36
Subtotal		24		8135		-0-	83,690,661,161.14		54,790,386,195.65	28,900,274,965.49	-0-

Footnotes At End Of Chapter

### Appropriations, Outlays, and Balances – Continued

Appropriation Or Fund Account		Account Symbol				Balances, Beginning Of Fiscal Year	Appropriations And Other Obligational Authority <sup>1</sup>	Transfers Borrowings And Investment (Net) <sup>2</sup>	Outlays (Net)	Balances Withdrawn And Other Transactions <sup>3</sup>	Balances, End Of Fiscal Year <sup>4</sup>
Title	Period Of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
Employees' Life Insurance Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8424		1,011,082.18	-----	-1,371,274,919.05	-1,371,280,661.33	-----	1,016,824.46
Unrealized Discount On Investments						-428,363,532.18	-----	-6,349,080.95	-----	-----	-434,712,613.13
Investments In Public Debt Securities						28,107,297,000.00	-----	1,377,624,000.00	-----	-----	29,484,921,000.00
Accounts Receivable						320,305,775.72	-----	-----	-----	5,136,961.43	315,168,814.29
Fund Equities:											
Unobligated Balances (Unexpired)						-27,370,449,813.72	-----	-----	-----	1,348,493,597.90	-28,718,943,411.62
Accounts Payable						-629,800,512.00	-----	-----	-----	17,650,102.00	-647,450,614.00
Subtotal	24			8424		-0-	-----	-----	-1,371,280,661.33	1,371,280,661.33	-0-
Employees' Health Benefits Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8440		1,247,745.77	-----	-1,748,711,256.43	-1,750,405,751.45	-----	2,942,240.79
Unrealized Discount On Investments						-16,301,441.44	-----	-10,309,743.57	-----	-----	-26,611,185.01
Investments In Public Debt Securities						10,771,617,000.00	-----	1,759,021,000.00	-----	-----	12,530,638,000.00
Accounts Receivable						1,230,199,318.02	-----	-----	-----	-157,838,560.30	1,388,037,878.32
Fund Equities:											
Unobligated Balances (Unexpired)						-8,406,279,761.62	-----	-----	-----	1,708,194,630.99	-10,114,474,392.61
Accounts Payable						-3,580,482,860.73	-----	-----	-----	200,049,680.76	-3,780,532,541.49
Subtotal	24			8440		-0-	-----	-----	-1,750,405,751.45	1,750,405,751.45	-0-
Retired Employees' Health Benefits Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8445		4,744.65	-----	-67,741.69	-71,644.87	-----	8,647.83
Transfer To:											
Department Of State	No Year	19	24	8445		-----	-----	402.60	366.00	-----	36.60
Unrealized Discount On Investments						-17,092.53	-----	-15,660.91	-----	-----	-32,753.44
Investments In Public Debt Securities						2,087,000.00	-----	83,000.00	-----	-----	2,170,000.00
Accounts Receivable						113,354.98	-----	-----	-----	-17,414.93	130,769.91
Fund Equities:											
Unobligated Balances (Unexpired)						-1,978,281.08	-----	-----	-----	32,533.21	-2,010,814.29
Accounts Payable						-209,726.02	-----	-----	-----	56,160.59	-265,886.61
Subtotal	24			8445		-0-	-----	-----	-71,278.87	71,278.87	-0-
<b>Deductions For Offsetting Receipts</b>											
Intrabudgetary Transactions											
Total, Office Of Personnel Management						-----	-25,651,811,683.98	-----	-25,651,811,683.98	-----	-----
						-----	91,738,542,184.76	-----	16,279,162.34	-----	59,510,364,174.31
						-----	-----	-----	32,244,457,172.79	-----	-----

## 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. Appropriation accounts with appropriation transfer activity are presented in Table 1 (Appropriations and Appropriation Transfers) at the end of this chapter.
- 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 2000 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 Includes \$4,250,000.00, which is the reappropriation pursuant to P.L. 110 Stat 344, "Salaries and Expenses, Office of Personnel Management."
- 6 Represents the unobligated balance withdrawn and subsequently reappropriated in fiscal year 2005. See footnote 5.
- 7 Subject to disposition by the administrative agency.
- 8 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 01 0100 - Accounts Payable	\$7,362,654.25
24 01 0100 - Unfilled Customers Orders	-386,639.66
24 01 0100 - Unobligated Balance (Unexpired)	-48,071,995.05
24 01 0100 - Undelivered Orders	2,945,271.16
24 01 0100 - Account Receivable	38,150,709.30

**Appropriations, Outlays, and Balances – Continued**  
**Footnotes**

Table 1 – Appropriations and Appropriation Transfers – Office Of Personnel Management

Department Regular	Fiscal Year	Account Symbol	Net Appropriations And Appropriations Transfers	Appropriation Amount	Net Appropriation Transfers	Department Regular Involved	Fiscal Year Involved	Accounts Involved	Amount From or To (-)
24	X	4571.024	25,000,000.00	0.00	25,000,000.00	97	05	0100	25,000,000.00
Totals			25,000,000.00	0.00	25,000,000.00				25,000,000.00