

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Appropriations And Other Obligational Authority ¹	Transfers Borrowings And Investment (Net) ²	Outlays (Net)	Balances Withdrawn And Other Transactions ³	Balances, End Of Fiscal Year ⁴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	2008	24		0100		-----	93,913,000.00	-----	64,956,963.02	-----	28,956,036.98
	2007					28,077,309.48	-----	-----	24,644,706.53	-----	3,432,602.95
	2006-2007					320,926.89	-----	-----	305,492.56	-----	15,434.33
	2005-2007					2,028,547.10	-----	-----	201,714.14	-----	1,826,832.96
	2006					5,377,679.20	-----	-----	1,191,522.97	-----	4,186,156.23
	2005					12,226,111.80	-----	-----	1,462,788.40	-----	10,763,323.40
	2004-2005					228,009.28	-----	-----	-----	-----	228,009.28
	2004					6,913,630.75	-----	-----	974,558.34	-----	5,939,072.41
	2003					15,865,594.86	-----	-----	10,203,123.77	5,662,471.09	-----
	No Year					11,175,408.93	7,852,000.00	-----	10,478,509.17	-----	8,548,899.76
Accounts Receivable						86,697,138.24	-----	-----	-----	14,710,222.67	71,986,915.57
Unfilled Customer Orders						671,374.03	-----	-----	-----	-7,145,380.35	7,816,754.38
Fund Equities:											
Unobligated Balances (Expired)						-39,921,985.13	-----	-----	-----	2,190,259.43	-42,112,244.56
Unobligated Balances (Unexpired)						-24,499,239.22	-----	-----	-----	-16,057,300.83	-8,441,938.39
Accounts Payable						-18,960,237.64	-----	-----	-----	-297,145.87	-18,663,091.77
Undelivered Orders						-86,200,268.57	-----	-----	-----	-11,717,505.04	-74,482,763.53
	Subtotal	24		0100		-0-	101,765,000.00	-----	114,419,378.90	-12,654,378.90	-0-
Payment To Civil Service Retirement And Disability Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	2008	24		0200		-----	30,938,296,543.00	-----	30,938,296,543.00	-----	-----
Government Payment For Annuitants, Employees' Health Benefits, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		0206		870,840,102.02	8,734,403,404.67	-----	8,711,136,568.43	-----	894,106,938.26
Fund Equities:											
Accounts Payable						-870,840,102.02	-----	-----	-----	23,266,836.24	-894,106,938.26
	Subtotal	24		0206		-0-	8,734,403,404.67	-----	8,711,136,568.43	23,266,836.24	-0-
Salaries And Expenses, Office Of Inspector General, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	2008	24		0400		-----	1,519,000.00	-----	1,122,409.17	-----	396,590.83
	2007					-478,666.09	-----	-----	276,549.75	-----	⁵ 755,215.84
	2006					71,879.48	-----	-----	3,440.44	-----	68,439.04
	2005					112,061.08	-----	-----	-1,827.75	-----	113,888.83
	2004					754,857.09	-----	-----	-----	-----	754,857.09
	2003					1,434,456.55	-----	-----	592.76	1,433,863.79	-----
Accounts Receivable						2,197,440.08	-----	-----	-----	-317,454.37	2,514,894.45
Unfilled Customer Orders						658,070.07	-----	-----	-----	-163,836.07	821,906.14
Fund Equities:											
Unobligated Balances (Expired)						-3,440,606.20	-----	-----	-----	-1,401,774.31	-2,038,831.89

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Title	Period of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
Accounts Payable						-259,013.47	-----	-----	784,021.22	-1,043,034.69	
Undelivered Orders						-1,050,478.59	-----	-----	-216,984.63	-833,493.96	
Subtotal		24		0400		-0-	1,519,000.00	1,401,164.37	117,835.63	-0-	
Government Payment For Annuitants, Employee Life Insurance Benefits, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		0500		4,845,386.70	43,919,091.63	-----	43,702,834.84	-----	5,061,643.49
Fund Equities:											
Accounts Payable						-4,845,386.70	-----	-----	216,256.79	-5,061,643.49	
Subtotal		24		0500		-0-	43,919,091.63	43,702,834.84	216,256.79	-0-	
Opm Building Delegation Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		0600		3,018,253.22	-----	-----	163,931.78	-----	2,854,321.44
Fund Equities:											
Unobligated Balances (Unexpired)						-1,563,561.67	-----	-----	-856,082.37	-707,479.30	
Accounts Payable						-692,937.00	-----	-----	-162,570.86	-530,366.14	
Undelivered Orders						-761,754.55	-----	-----	854,721.45	-1,616,476.00	
Subtotal		24		0600		-0-		163,931.78	-163,931.78	-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-				-0-	
Flexible Benefits Plan Reserve, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		0800		618,620,163.91	-----	-----	-14,113,713.87	-----	32,733,877.78
Fund Equities:											
Unobligated Balances (Unexpired)						618,620,163.91	-----	-----	14,113,713.87	-32,733,877.78	
Subtotal		24		0800		-0-		-14,113,713.87	14,113,713.87	-0-	
Intragovernmental Funds											
Revolving Fund, Undistributed SIBAC Chargebacks For Washington, DC, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		4571	24	494,571,687.50	-----	-----	-200,754,491.84	-----	695,326,179.34
Accounts Receivable						87,004,205.59	-----	-----	-3,915,299.62	90,919,505.21	
Unfilled Customer Orders						329,941,245.65	-----	-----	-115,112,057.96	445,053,303.61	
Fund Equities:											
Unobligated Balances (Unexpired)						-632,478,039.48	-----	-----	192,283,020.99	-824,761,060.47	
Accounts Payable						-70,044,050.05	-----	-----	-41,541,931.97	-28,502,118.08	
Undelivered Orders						-208,995,049.21	-----	-----	169,040,760.40	-378,035,809.61	
Subtotal		24		4571		-0-		-200,754,491.84	200,754,491.84	-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 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								
Special Fund Accounts											
Postal Service Contributions For Retiree Health Benefits, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		5391		65.79	6,802,406,320.42	-6,802,405,000.00	-----	-----	1,386.21
Investments In Public Debt Securities						25,491,152,000.00	-----	6,802,405,000.00	-----	-----	32,293,557,000.00
Fund Equities:											
Unobligated Balances (Unexpired)						-25,491,152,065.79	-----	-----	-----	6,802,406,320.42	-32,293,558,386.21
Accounts Payable						-----	-----	-----	-----	-----	-----
	Subtotal	24		5391		-0-	6,802,406,320.42	-----	-----	6,802,406,320.42	-0-
Trust Fund Accounts											
Civil Service Retirement And Disability Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8135		1,002,162.76	90,892,046,120.95	-27,185,773,000.00	63,687,573,929.25	-----	19,701,354.46
Investments In Public Debt Securities						701,664,665,085.31	-----	27,185,773,000.00	-----	-----	728,850,438,085.31
Fund Equities:											
Unobligated Balances (Unexpired)						-696,215,701,970.64	-----	-----	-----	26,979,661,446.50	-723,195,363,417.14
Accounts Payable						-5,449,965,277.43	-----	-----	-----	224,810,745.20	-5,674,776,022.63
	Subtotal	24		8135		-0-	90,892,046,120.95	-----	63,687,573,929.25	27,204,472,191.70	-0-
Employees' Life Insurance Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8424		4,972,530.55	-----	-1,443,909,724.85	-1,443,629,277.92	-----	4,692,083.62
Unrealized Discount On Investments						-547,157,985.44	-----	11,688,143.45	-----	-----	-535,469,841.99
Investments In Public Debt Securities						32,965,121,000.00	-----	1,432,221,581.40	-----	-----	34,397,342,581.40
Accounts Receivable						383,048,611.93	-----	-----	-----	-21,120,841.54	404,169,453.47
Fund Equities:											
Unobligated Balances (Unexpired)						-32,064,263,496.63	-----	-----	-----	1,426,431,412.34	-33,490,694,908.97
Accounts Payable						-741,720,660.41	-----	-----	-----	38,318,707.12	-780,039,367.53
	Subtotal	24		8424		-0-	-----	-----	-1,443,629,277.92	1,443,629,277.92	-0-
Employees' Health Benefits Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8440		4,575,887.65	-----	335,571,064.32	336,399,658.37	-----	3,747,293.60
Unrealized Discount On Investments						-91,225,894.44	-----	-8,679,208.85	-----	-----	-99,905,103.29
Investments In Public Debt Securities						15,889,763,000.00	-----	-326,891,855.47	-----	-----	15,562,871,144.53
Accounts Receivable						1,495,987,452.01	-----	-----	-----	-167,219,978.15	1,663,207,430.16
Fund Equities:											
Unobligated Balances (Unexpired)						⁶ -13,294,331,772.07	-----	-----	-----	-470,559,618.24	-12,823,772,153.83
Accounts Payable						⁶ -4,004,768,673.15	-----	-----	-----	301,379,938.02	-4,306,148,611.17
	Subtotal	24		8440		-0-	-----	-----	336,399,658.37	-336,399,658.37	-0-
Retired Employees' Health Benefits Fund, Office Of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year	24		8445		5,314.49	-----	-96,001.35	-114,789.80	-----	24,102.94
Unrealized Discount On Investments						-56,478.55	-----	36,001.35	-----	-----	-20,477.20
Investments In Public Debt Securities						2,382,000.00	-----	60,000.00	-----	-----	2,442,000.00
Accounts Receivable						108,314.50	-----	-----	-----	14,153.20	94,161.30
Fund Equities:											
Unobligated Balances (Unexpired)						-2,291,975.06	-----	-----	-----	68,223.38	-2,360,198.44

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Title	Period of Availability	Dept		Account Number	Sub No.						
		Reg	Tr From								
Accounts Payable	Subtotal	24		8445		-147,175.38	-----	-----	32,413.22	-179,588.60	
Deductions For Offsetting Receipts						-0-	-----	-114,789.80	114,789.80	-0-	
Proprietary Receipts From The Public						-----	-2,507,701.97	-----	-2,507,701.97	-----	
Intrabudgetary Transactions						-----	-37,778,855,880.00	-----	-37,778,855,880.00	-----	
Total, Office Of Personnelmanagement						-----	99,732,991,898.70	-----	64,393,118,153.54	35,339,873,745.16	

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 2008, 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 2003 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 Subject to disposition by the administrative agency.
- 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 X 0800 - Undisbursed Funds	\$18,620,163.91
24 X 0800 - Unobligated Balances (Unexpired)	-18,620,163.91
24 X 8440 - Unobligated Balances (Unexpired)	-129,798,000.00
24 X 8440 - Accounts Payable	129,798,000.00
