Appropriation or Fund Account	А	ccoun	t Sym	bol		Balances,	Appropriations	Transfers		Balances	
Title	Period of Availability			Beginning of Fiscal Year	and Other Obligational Authority ¹	Borrowings and Investment (Net) ²	Outlays (Net)	Withdrawn and Other Transactions ³	Balances, End of Fiscal Year		
Office of Personnel Management											
•											
General Fund Accounts											
Salaries and Expenses, Office of Personnel Management Fund Resources:											
Undisbursed Funds	2025		024	0100	000		206,876,000.00		160,230,286.87		46,645,713.13
	2024-2025								-338,279.86		338,279.86
	2021-2025					3,010,826.36		-1,338,557.00	847,230.21		825,039.15
	2024					88,813,938.17			68,524,088.75		20,289,849.42
	2023					5,974,993.14			1,216,784.73		4,758,208.41
	2022-2023					15,335.73					15,335.73
	2022					2,501,720.38			-2,013,715.22		4,515,435.60
	2021-2022					174,048.89					174,048.89
	2021					3,368,559.00			73,845.75		3,294,713.25
	2020-2021					860,456.57					860,456.57
	2020					1,807,341.80			460,234.71	1,347,107.09	
	2019-2020					1,005,709.82			-119,960.13	1,125,669.95	
	No Year					24,721,363.93		10,055,419.00	14,229,537.26		20,547,245.67
	Subtotal		024	0100	000	132,254,293.79	206,876,000.00	8,716,862.00	243,110,053.07	2,472,777.04	102,264,325.68
Payment to Civil Service Retirement and Disability Fund, Office of Personnel Management Fund Resources:											
Undisbursed Funds	2025		024	0200	000		51,630,397,285.00		51,630,397,285.00		
Government Payment for Annuitants, Employees' Health Benefits, Office of Personnel Management Fund Resources:											
Undisbursed Funds	No Year		024	0206	000	1,750,946,553.83	16,750,394,721.63		16,198,869,941.73		2,302,471,333.73
Salaries and Expenses, Office of Inspector General, Office of Personnel Management Fund Resources:											
Undisbursed Funds	2025		024	0400	000		6,839,000.00		3,881,993.41		2,957,006.59
	2024					1,138,520.24			-281,635.67		1,420,155.91
	2023					127,817.63			-317,315.19		445,132.82
	2022					159,868.30			-100,311.24		260,179.54
	2021					144,738.06			-9,219.16		153,957.22
	2020					97,306.24			2,296.56	95,009.68	
	Subtotal		024	0400	000	1,668,250.47	6,839,000.00		3,175,808.71	95,009.68	5,236,432.08
Government Payment for Annuitants, Employee Life Insurance Benefits, Office of Personnel Management											
Fund Resources:											
Undisbursed Funds	No Year		024	0500	000	5,227,325.22	42,257,432.13		42,017,739.79		5,467,017.56

Footnotes at End of Chapter

Appropriation or Fund Account	Account Symbol					Balances,	Appropriations	Transfers		Balances		
Title	Period of Availability	АТА	AID	MAIN	SUB	Beginning of Fiscal Year	and Other Obligational Authority ¹	Borrowings and Investment (Net) ²	Outlays (Net)	Withdrawn and Other Transactions ³	Balances, End of Fiscal Year	
OPM Building Delegation Fund, Office of Personnel Management Fund Resources:												
Undisbursed Funds	No Year		024	0600	000	12,535,278.54			-452,240.61		12,987,519.15	
Flexible Benefits Plan Reserve, Office of Personnel Management												
Fund Resources: Undisbursed Funds	No Year		024	0800	000	157,023,667.14			-28,711,870.44		185,735,537.58	
Emergency Federal Employee Leave Fund, Office of Personnel Management Fund Resources:												
Undisbursed Funds	2021-2022		024	0806	000	196,227,003.71					196,227,003.71	
Postal Service Health Benefits Program Implementation Fund, Office of Personnel Management Fund Resources:												
Undisbursed Funds	No Year		024	0813	000	32,474,055.17			29,178,918.72		3,295,136.45	
IT Modernization and Working Capital, Office of Personnel Management Fund Resources:												
Undisbursed Funds	2025-2028		024	1162	000		12,200,000.00				12,200,000.00	
	2024-2027					4,900,000.00			609,467.47		4,290,532.53	
	2023-2026					3,805,341.70			2,996,207.93		809,133.77	
	2022-2025					500,000.00			500,000.00			
	Subtotal		024	1162	000	9,205,341.70	12,200,000.00		4,105,675.40		17,299,666.30	
Special Fund Accounts												
Postal Service Contributions for Retiree Health Benefits, Office of Personnel Management Fund Resources:												
Undisbursed Funds	No Year		024	5391	000	172,156.69	574,919,081.87	4,129,517,000.00	4,699,609,284.55		4,998,954.01	
Investments in US Treasury Securities						28,196,835,000.00		-4,129,517,000.00			24,067,318,000.00	
	Subtotal		024	5391	000	28,197,007,156.69	574,919,081.87		4,699,609,284.55		24,072,316,954.01	
Intragovernmental Funds												
Revolving Fund, Undistributed SIBAC Chargebacks for Washington, DC, Office of Personnel Management Fund Resources:												
Undisbursed Funds	No Year		024	4571	024	406,486,621.04			79,319,300.32		327,167,320.72	
Trust Fund Accounts												
Civil Service Retirement and Disability Fund, Office of Personnel Management												
Fund Resources: Undisbursed Funds	No Year		024	8135	000	79,307,937.14	146,147,222,264.68	-33,968,598,000.00	110,249,898,494.68		2,008,033,707.14	
Investments in US Treasury Securities	No rear		024	0135	000	1,072,348,519,000.00	140,147,222,204.08	33,968,598,000.00	110,249,696,494.66		1,106,317,117,000.00	
investments in 03 freasury Securities	Subtotal		024	8135	000	1,072,427,826,937.14	146,147,222,264.68	33,908,398,000.00	110,249,898,494.68		1,108,325,150,707.14	
Employees' Life Insurance Fund, Office of Personnel Management Fund Resources:	Cubiciai		024	0100	000	1,072,427,020,007.14	140,141,222,204.00		110,240,000,404.00		1,100,020,100,707.14	
Undisbursed Funds	No Year		024	8424	000	7,490,728.55		-2,973,880,605.44	-2,978,670,416.83		12,280,539.94	

Footnotes at End of Chapter

Appropriation or Fund Account	А	ccour	nt Sym	bol		Balances,	Appropriations	Transfers		Balances	Balances, End of Fiscal Year
Title	Period of Availability	ATA	AID	MAIN	SUB	Beginning of Fiscal Year	and Other Obligational Authority ¹	Borrowings and Investment (Net) ²	Outlays (Net)	Withdrawn and Other Transactions ³	
Harral Stand Standard on Investment						040 000 007 00		00 005 700 00			044.050.000.44
Unrealized Discount on Investments						-346,886,007.03		32,635,703.62			-314,250,303.41
Investments in US Treasury Securities	0		004	0404	000	55,035,206,984.70		2,941,244,901.82			57,976,451,886.52
	Subtotal		024	8424	000	54,695,811,706.22			-2,978,670,416.83		57,674,482,123.05
Employees' Health Benefits Fund, Office of Personnel Management Fund Resources:											
Undisbursed Funds	No Year		024	8440	000	6,569,546.46		380,317,281.90	319,128,342.26		67,758,486.10
Unrealized Discount on Investments						-111,518,177.39		48,184,894.85			-63,333,282.54
Investments in US Treasury Securities						23,765,171,344.11		-428,502,176.75			23,336,669,167.36
involutions in 66 freeday ecounies	Subtotal		024	8440	000	23,660,222,713.18			319,128,342.26		23,341,094,370.92
Retired Employees' Health Benefits Fund, Office of Personnel Management Fund Resources: Undisbursed Funds	No Year		024	8445	000	13,456.75		-137,175.14	-137,175.14		13,456.75
Unrealized Discount on Investments	No rear		024	6445	000	-74,329.97		12,988.52	-137,175.14		-61,341.45
Investments in US Treasury Securities						2,882,869.34		12,988.52			3,007,055.96
investments in OS Treasury Securities	Subtotal		024	8445	000	2,862,869.34		0.00	 -137,175.14		2,959,171.26
	Subtotal		024	6445	000	2,821,996.12		0.00	-137,175.14		2,959,171.26
Deductions for Offsetting Receipts											
Proprietary Receipts from the Public							-900,934.73		-900,934.73		
Intrabudgetary Receipts Deducted by Agency							-52,250,860,433.14		-52,250,860,433.14		
Total, Offsetting Receipts							-52,251,761,367.87		-52,251,761,367.87		
Total, Office of Personnel Management						1,181,687,738,899.96	163,119,344,417.44	8,716,862.00	128,239,077,773.34	2,567,786.72	1,216,574,154,619.34

Footnotes at End of Chapter

Footnotes

- 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 2020 pursuant to 31 U.S.C. 1553 and adjustments to borrowing and contract authority.

Footnotes

Table 1 - Appropriations and Appropriation Transfers - Office of Personnel Management

									Period		
		Period							of		
		of		Net Appropriations and		Net Appropriation	AID	ATA	Availability	MAIN	
AID	ATA	Availability	MAIN	Appropriation Transfers	Appropriation Amount	Transfers	Involved	Involved	Involved	Involved	Amount From or To (-)
024		25	0100	206,876,000.00	219,076,000.00	-12,200,000.00	024		2528	1162	-12,200,000.00
024		2528	1162	12,200,000.00	0.00	12,200,000.00	024		25	0100	12,200,000.00
Total				219,076,000.00	219,076,000.00						