

APPENDIX Y

NOTE 19: PENSIONS AND OTHER ACTUARIAL LIABILITIES

NOTE 19. Pensions and Other Actuarial Liabilities

<u>Major Program Activities</u>	(1) Actuarial Present Value of Projected Plan Benefits	(2) Assumed Interest Rate (%)	(3) Assets Available to Pay Benefits	(4) Unfunded Actuarial Liability
A. Pension and Health Plans	\$ <u>xx</u>	_____	\$ <u>xx</u>	\$ <u>xx</u>
B. Insurance/Annuity Programs:				
1. _____	xx	_____	xx	xx
2. _____	xx	_____	xx	xx
3. _____	<u>xx</u>	_____	<u>xx</u>	<u>xx</u>
Total	\$ <u>xx</u>		\$ <u>xx</u>	\$ <u>xx</u>
C. Other:				
1. _____	xx	_____	xx	xx
2. _____	xx	_____	xx	xx
3. _____	<u>xx</u>	_____	<u>xx</u>	<u>xx</u>
Total	\$ <u>xx</u>		\$ <u>xx</u>	\$ <u>xx</u>
D Total Lines A+B+C	\$ <u>xx</u>		\$ <u>xx</u>	\$ <u>xx</u>
E. Other Information: _____				

Instructions. (Note: The above information shall only be reported by the entity that administers the program or activity.) Disclose the actuarially determined liability for pensions earned to date and for benefit programs and similar activities, including social security, for which the event that establishes eligibility has occurred. The actuarial method for calculating accrued liabilities should be disclosed in Section E, Other Information.

A. Pension and Health Plans. Agency administered pension and health plans are to be reported in this category.

- Column 1 Enter the actuarial present value of projected plan benefits accrued to date. For pensions, this would be the projected benefit obligation.
- Column 2 Enter the assumed interest rate.
- Column 3 Enter the net assets, if any, available to pay benefits.
- Column 4 Enter the actuarial liability not covered by budgetary resources, i.e., the actuarial present value of projected plan benefits (column 1) less fund assets (column 3).

B. Insurance/Annuity Programs. Insurance/annuity programs for which future payments can be actuarially estimated, e.g., Veterans Benefits and Compensation, Black Lung, Federal Employees Compensation Act, and Longshore and Harbor Workers Program. Enter the name of each program plus:

- Column 1 Actuarial present value of projected plan benefits accrued to date.
- Column 2 Assumed interest rate.
- Column 3 Enter the net assets, if any, available to pay benefits.
- Column 4 The actuarial liability not covered by budgetary resources, i.e., the actuarial present value of projected plan benefits (column 1) less fund assets (column 3).

C. Other. Other benefit programs or activities not reported in A or B above. Enter the description of each program plus:

- Column 1 Actuarial present value of projected plan benefits accrued to date.
- Column 2 Assumed interest rate.
- Column 3 Enter the net assets, if any, available to pay benefits.
- Column 4 The actuarial liability not covered by budgetary resources is the actuarial present value of projected plan benefits less fund assets.

D. Total, Lines A+B+C. For columns 1, 3, and 4, enter the sum of the totals on lines A, B, and C above. The total funded actuarial liability (column 3) should agree with line 4.b.(6) on the Statement of Financial Position, and the liability not covered by budgetary resources (column 4) should agree with line 5.b.(4).

E. Other Disclosure Information. Provide other information related to pensions, and other actuarial liabilities.