AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

OFFICE OF PERSONNEL MANAGEMENT

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

For necessary expenses to carry out functions of the Office of Personnel Management (OPM) pursuant to Reorganization Plan Numbered 2 of 1978 and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109; medical examinations performed for veterans by private physicians on a fee basis; rental of conference rooms in the District of Columbia and elsewhere; hire of passenger motor vehicles; not to exceed $2,500 for official reception and representation expenses; advances for reimbursements to applicable funds of OPM and the Federal Bureau of Investigation for expenses incurred under Executive Order No. 10422 of January 9, 1953, as amended; and payment of per diem and/or subsistence allowances to employees where Voting Rights Act activities require an employee to remain overnight at his or her post of duty, [$97,774,000] *$90,541,000*, of which $6,004,000 shall remain available until expended for the Enterprise Human Resources Integration project, of which $642,000 may be for strengthening the capacity and capabilities of the acquisition workforce (as defined by the Office of Federal Procurement Policy Act, as amended (41 U.S.C. 4001 et seq.)), including the recruitment, hiring, training, and retention of such workforce and information technology in support of acquisition workforce effectiveness or for management solutions to improve acquisition management, and of which $1,416,000 shall remain available until expended for the Human Resources Line of Business project; and in addition [$112,516,000], *$114,708,000* for administrative expenses, to be transferred from the appropriate trust funds of OPM without regard to other statutes, including direct procurement of printed materials, for the retirement and insurance programs: *Provided*, That the provisions of this appropriation shall not affect the authority to use applicable trust funds as provided by sections 8348(a)(1)(B), and 9004(f)(2)(A) of title 5, United States Code: *Provided further*, That no part of this appropriation shall be available for salaries and expenses of the Legal Examining Unit of OPM established pursuant to Executive Order No. 9358 of July 1, 1943, or any successor unit of like purpose: *Provided further*, That the President's Commission on White House Fellows, established by Executive Order No. 11183 of October 3, 1964, may, during fiscal year [2012] *2013*, accept donations of money, property, and personal services: *Provided further*, That such donations, including those from prior years, may be used for the development of publicity materials to provide information about the White House Fellows, except that no such donations shall be accepted for travel or reimbursement of travel expenses, or for the salaries of employees of such Commission. *(Financial Services and General Government Appropriations Act, 2012.)*

Program and Financing (in millions of dollars)

Identification code 24–0100–0–1–805		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0001	Employee Services	30	34	34
0002	Merit System Audit & Compliance	13	13	13
0003	Office of the Chief Financial Officer	20	.....	.....
0004	Office of the Chief Information Officer	25	22	10
0005	Executive Services	29	17	19
0006	Planning & Policy Analysis	4	12	8
0007	Health and Insurance	.....	7	6
0100	Total direct program	121	105	90
0799	Total direct obligations	121	105	90
0801	Trust Fund activity	242	113	115
0900	Total new obligations	363	218	205
	Budgetary Resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	31	7	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	98	98	91
1160	Appropriation, discretionary (total)	98	98	91
	Spending authority from offsetting collections, discretionary:			
1700	Collected	224	113	115
1701	Change in uncollected payments, Federal sources	37	.....	.....
1750	Spending auth from offsetting collections, disc (total)	261	113	115
1900	Budget authority (total)	359	211	206
1930	Total budgetary resources available	390	218	206
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	–20	.....	.....
1941	Unexpired unobligated balance, end of year	7	.....	1
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)	125	168	39
3010	Uncollected pymts, Fed sources, brought forward, Oct 1	–104	–110	–110
3020	Obligated balance, start of year (net)	21	58	–71
3030	Obligations incurred, unexpired accounts	363	218	205
3031	Obligations incurred, expired accounts	1	.....	.....
3040	Outlays (gross)	–312	–347	–215
3050	Change in uncollected pymts, Fed sources, unexpired	–37	.....	.....
3051	Change in uncollected pymts, Fed sources, expired	31	.....	.....
3081	Recoveries of prior year unpaid obligations, expired	–9	.....	.....
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)	168	39	29
3091	Uncollected pymts, Fed sources, end of year	–110	–110	–110
3100	Obligated balance, end of year (net)	58	–71	–81
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	359	211	206
	Outlays, gross:			
4010	Outlays from new discretionary authority	252	199	194
4011	Outlays from discretionary balances	60	148	21
4020	Outlays, gross (total)	312	347	215
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	–246	–113	–115
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	–37	.....	.....
4052	Offsetting collections credited to expired accounts	22	.....	.....
4060	Additional offsets against budget authority only (total)	–15	.....	.....
4070	Budget authority, net (discretionary)	98	98	91
4080	Outlays, net (discretionary)	66	234	100
4180	Budget authority, net (total)	98	98	91
4190	Outlays, net (total)	66	234	100

The Office of Personnel Management's (OPM) mission is to help agencies build an effective Federal civilian workforce based on merit system principles. OPM leads Federal agencies in the strategic management of their human resources, proposes and implements human resources management policy, and provides agencies with ongoing advice and technical assistance to implement these policies and initiatives. OPM also supports veterans' preference in Federal hiring and manages the process for personnel security and background checks for suitability and national security clearances. OPM continues to honor the Government's commitment to employees by managing the trust funds that support the retirement and insurance benefits they earn, and delivering excellent benefit services and support to civil servants both during and after their Federal careers. The 2013 Budget will permit OPM to pursue long-term human resources strategies that deliver results and enhance the values of the civil service.

The functions and objectives of the OPM major organizations are:

Employee Services.—Provides leadership and guidance to Federal agencies on Government-wide human resource policies. Specifically, ES provides direction and guidance on staffing, classification, pay, leave, performance management, training, executive resources, and employee and labor relations programs. Employee Services is responsible for issuing Government-wide policy on reciprocity of suitability investigations and suitability

SALARIES AND EXPENSES—Continued

standards across government. ES also manages the operations of OPM's internal human resources program.

Merit System Audit and Compliance.—Ensures that Federal agency human resources programs are effective and meet merit system principles and related civil service requirements. Merit System Audit and Compliance also manages the Combined Federal Campaign and provides Federal observers to monitor the election process in areas designated by the U.S. Attorney General.

Retirement Services.—Administers the Civil Service Retirement System (CSRS) and the Federal Employee Retirement System (FERS), serving Federal retirees and survivors who receive monthly annuity payments. Retirement program activities will continue to focus on making initial eligibility determinations, adjudications, post retirement changes, and survivor processing based on applicable laws and regulations. The 2013 Budget permits increased staffing levels to process funding to maintain timely processing of retirement claims and provide services to Federal annuitants.

Policy and Planning Analysis.— Provides guidance on proposing and developing new program-related legislation, writing program regulations, and developing policy guidance for Federal agencies, insurance carriers and program beneficiaries.

Healthcare and Insurance.— Administers Federal Employees Health Benefit Program (FEHBP) health benefits contracts for the Federal government, and administer the Federal Employee Group Life Insurance (FEGLI) program covering employees, retirees and their families. Healthcare and Insurance is also responsible for implementing and overseeing Patient Protection and Affordable Care Act's Multi-State Plan Options.

Federal Investigative Services.—Provides investigative products and services for over one hundred Federal agencies to use as the basis for security clearance or suitability decisions as required by Executive Orders and other rules and regulations. Over ninety percent of the Government's background investigations are provided by OPM. This function is completely financed by payment for these services from other Federal agencies through OPM's Revolving Fund.

Human Resources Solutions.—Assists Federal agencies in achieving their missions by providing solutions that develop leaders, attract and build a high quality public sector workforce, and transform agencies into high performing organizations. This function is completely financed by payment for these services from other Federal agencies through OPM's revolving fund.

Object Classification (in millions of dollars)

Identification code 24–0100–0–1–805		2011 actual	2012 est.	2013 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	71	50	48
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	3	1	1
11.9	Total personnel compensation	75	52	50
12.1	Civilian personnel benefits	20	13	10
21.0	Travel and transportation of persons	1	3	3
23.3	Communications, utilities, and miscellaneous charges	7	7	7
24.0	Printing and reproduction		4	4
25.2	Other services from non-Federal sources	14	22	12
26.0	Supplies and materials	1	2	2
31.0	Equipment	3	2	2
99.0	Direct obligations	121	105	90
99.0	Reimbursable obligations	242	113	115
99.9	Total new obligations	363	218	205

Employment Summary

Identification code 24–0100–0–1–805		2011 actual	2012 est.	2013 est.
1001	Direct civilian full-time equivalent employment	846	920	920
2001	Reimbursable civilian full-time equivalent employment	957	950	1,013

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, including services as authorized by 5 U.S.C. 3109, hire of passenger motor vehicles, ⟦$3,142,000⟧ *$4,232,000*, and in addition, not to exceed ⟦$21,174,000⟧ *$21,172,000* for administrative expenses to audit, investigate, and provide other oversight of the Office of Personnel Management's retirement and insurance programs, to be transferred from the appropriate trust funds of the Office of Personnel Management, as determined by the Inspector General: *Provided*, That the Inspector General is authorized to rent conference rooms in the District of Columbia and elsewhere. *(Financial Services and General Government Appropriations Act, 2012.)*

Program and Financing (in millions of dollars)

Identification code 24–0400–0–1–805		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0001	Direct program activity: Program oversight (audits, investigations, etc.)	3	3	4
0801	Reimbursable program activity	20	21	21
0900	Total new obligations	23	24	25
	Budgetary Resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	3	4
1160	Appropriation, discretionary (total)	3	3	4
	Spending authority from offsetting collections, discretionary:			
1700	Collected	18	21	21
1701	Change in uncollected payments, Federal sources	4		
1750	Spending auth from offsetting collections, disc (total)	22	21	21
1900	Budget authority (total)	25	24	25
1930	Total budgetary resources available	25	24	25
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	–2		
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)	5	6	6
3010	Uncollected pymts, Fed sources, brought forward, Oct 1	–7	–9	–9
3020	Obligated balance, start of year (net)	–2	–3	–3
3030	Obligations incurred, unexpired accounts	23	24	25
3040	Outlays (gross)	–22	–24	–30
3050	Change in uncollected pymts, Fed sources, unexpired	–4		
3051	Change in uncollected pymts, Fed sources, expired	2		
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)	6	6	1
3091	Uncollected pymts, Fed sources, end of year	–9	–9	–9
3100	Obligated balance, end of year (net)	–3	–3	–8
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	25	24	25
	Outlays, gross:			
4010	Outlays from new discretionary authority	19	24	24
4011	Outlays from discretionary balances	3		6
4020	Outlays, gross (total)	22	24	30
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	–20	–21	–21
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	–4		
4052	Offsetting collections credited to expired accounts	2		

4060	Additional offsets against budget authority only (total)	–2		
4070	Budget authority, net (discretionary)	3	3	4
4080	Outlays, net (discretionary)	2	3	9
4180	Budget authority, net (total)	3	3	4
4190	Outlays, net (total)	2	3	9

This appropriation provides agency-wide audit, investigation, administrative sanction, and debarment functions to identify program management, contractual, and administrative deficiencies that may create conditions for fraud, waste, abuse, and mismanagement. During 2011, the Office of Inspector General (OIG) activities resulted in positive financial impacts of over $155 million and led to 46 arrests, 64 indictments, 63 criminal convictions, and 770 suspensions or debarments within the Federal Employees Health Benefits Program (FEHBP).

The audits function provides audit services covering agency functions, the FEHBP, the Federal Employees Group Life Insurance (FEGLI) program, the Federal retirement programs, revolving fund programs and operations, and information systems and security audits. Internal agency audits review all facets of agency operations, and include the oversight of the agency financial statement audit. Insurance audits review the operations of health and life insurance carriers, health care providers, pharmacy benefit managers, and insurance subscribers. Information systems audits review general controls, application controls and security within the agency's information systems and programs as well as for the information systems of insurance carriers within the FEHBP.

The investigations function detects and investigates improper and illegal activities involving agency programs, personnel, and operations. A large component of the investigative program involves criminal activities within the FEHBP, retirement and life insurance trust fund programs, as well as the OPM revolving fund programs. Our administrative sanctions program debars and suspends health care providers whose conduct may pose a financial threat to the FEHBP or health and safety risk to FEHBP enrollees and their families.

In 2013, the OIG will continue its audits and investigations of OPM programs, including the FEHBP and retirement trust fund programs, OPM revolving fund programs, and OPM financial statement oversight and other program areas. The OIG will continue to advance its prescription drug audit program, which includes audits of pharmacy benefit managers. OPM estimates that approximately 28 percent of FEHBP expenses, or over $13 billion in 2013 will be for prescription drugs. Through these audits, the OIG helps the FEHBP recover inappropriate charges, negotiate more favorable contracts, control future cost growth, and improve benefits provided to program enrollees. The OIG will also continue its FEHBP claims data warehouse initiative in 2013. This project streamlines and enhances the various administrative and analytical procedures involved in the oversight of the FEHBP. The purpose of the project is to capture data from experience-rated insurance carriers in a data warehouse of health care information. The system's software tools support a variety of analytical procedures, including data mining, using the data in the warehouse. The project has facilitated more efficient and effective oversight of the FEHBP by enhancing the ability of auditors and investigators to identify improper payments. The OIG is also assisting OPM with plans for an FEHBP data warehouse.

Another challenge facing the OIG is the oversight of the vast OPM revolving fund programs, most notably the Federal Investigative Services, responsible for the Federal background investigations which have significant national security implications. The revolving fund programs are projected to spend over $1.9 billion in 2013.

The FY 2013 Budget includes funds associated with OPM's implementation of the Patient Protection and Affordable Care Act (ACA), including the Indian Health Care Improvement Reauthorization and Extension Act of 2009 (IHCIA), which was enacted as part of the ACA. The OIG is currently working with OPM on its implementation of the ACA. The OIG will also be partnering with the Department of Health and Human Services to implement the Level Playing Field provisions of the ACA. OPM recognized the OIGs role in this area and has asked OIG to work closely with them. These provisions will impact the drafting of the Multi-State Plan Program (MSPP) contracts in the area of fraud and abuse control requirements and will impact the ability of the OIG to provide oversight to the MSPP.

Object Classification (in millions of dollars)

Identification code 24–0400–0–1–805		2011 actual	2012 est.	2013 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	3
12.1	Civilian personnel benefits	1	1	1
99.0	Direct obligations	3	3	4
99.0	Reimbursable obligations	20	21	21
99.9	Total new obligations	23	24	25

Employment Summary

Identification code 24–0400–0–1–805		2011 actual	2012 est.	2013 est.
1001	Direct civilian full-time equivalent employment	7	17	23
2001	Reimbursable civilian full-time equivalent employment	119	117	116

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

For payment of Government contributions with respect to retired employees, as authorized by chapter 89 of title 5, United States Code, and the Retired Federal Employees Health Benefits Act (74 Stat. 849), such sums as may be necessary. *(Financial Services and General Government Appropriations Act, 2012.)*

Program and Financing (in millions of dollars)

Identification code 24–0206–0–1–551		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0001	Government contribution for annuitants benefits (1959 Act)	10,260	10,474	11,026
0002	Government contribution for annuitants benefits (1960 Act)		1	1
0900	Total new obligations (object class 13.0)	10,260	10,475	11,027
	Budgetary Resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	10,260	10,475	11,027
1260	Appropriations, mandatory (total)	10,260	10,475	11,027
1930	Total budgetary resources available	10,260	10,475	11,027
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)	1,072	1,176	914
3030	Obligations incurred, unexpired accounts	10,260	10,475	11,027
3040	Outlays (gross)	–10,156	–10,737	–10,970
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)	1,176	914	971
3100	Obligated balance, end of year (net)	1,176	914	971
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	10,260	10,475	11,027
	Outlays, gross:			
4100	Outlays from new mandatory authority	9,084	9,561	10,055

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS—Continued

Program and Financing—Continued

Identification code 24–0206–0–1–551		2011 actual	2012 est.	2013 est.
4101	Outlays from mandatory balances	1,072	1,176	915
4110	Outlays, gross (total)	10,156	10,737	10,970
4180	Budget authority, net (total)	10,260	10,475	11,027
4190	Outlays, net (total)	10,156	10,737	10,970

This appropriation covers: 1) the Government's share of the cost of health insurance for annuitants as defined in sections 8901 and 8906 of title 5, United States Code; 2) the Government's share of the cost of health insurance for annuitants (who were retired when the Federal employees health benefits law became effective), as defined in the Retired Federal Employees Health Benefits Act of 1960; and 3) the Government's contribution for payment of administrative expenses incurred by OPM in administration of the Act.

The budget authority for this account recognizes the amounts being remitted by the U.S. Postal Service to finance a portion of its post-1971 annuitants' health benefit costs.

	2011 actual	2012 est.	2013 est.
Annuitants:			
FEHB	1,861,000	1,881,000	1,901,000
(USPS non-add)	480,173	485,236	489,987
REHB	534	439	361
Total, annuitants	1,861,534	1,881,439	1,901,361

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

(Legislative proposal, subject to PAYGO)

The Budget proposes that the Office of Personnel Management (OPM) be given authority to streamline pharmacy benefit contracting within the FEHB program and leverage enrollees' purchasing power to reduce costs and obtain greater value for enrollees.

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

For payment of Government contributions with respect to employees retiring after December 31, 1989, as required by chapter 87 of title 5, United States Code, such sums as may be necessary. *(Financial Services and General Government Appropriations Act, 2012.)*

Program and Financing (in millions of dollars)

Identification code 24–0500–0–1–602		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0001	Direct program activity	45	45	45
0900	Total new obligations (object class 25.2)	45	45	45
	Budgetary Resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	45	45	45
1260	Appropriations, mandatory (total)	45	45	45
1930	Total budgetary resources available	45	45	45
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)	6	6	6
3030	Obligations incurred, unexpired accounts	45	45	45
3040	Outlays (gross)	–45	–45	–45
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)	6	6	6
3100	Obligated balance, end of year (net)	6	6	6
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	45	45	45
	Outlays, gross:			
4100	Outlays from new mandatory authority	39	39	45
4101	Outlays from mandatory balances	6	6	
4110	Outlays, gross (total)	45	45	45
4180	Budget authority, net (total)	45	45	45
4190	Outlays, net (total)	45	45	45

Per P.L. 96–427, Federal Employees Group Life Insurance Act of 1980, enacted October 10, 1980, this appropriation finances the Government's share of premiums, which is one-third the cost, for Basic life insurance for annuitants retiring after December 31, 1989, and who are less than 65 years old.

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

For financing the unfunded liability of new and increased annuity benefits becoming effective on or after October 20, 1969, as authorized by 5 U.S.C. 8348, and annuities under special Acts to be credited to the Civil Service Retirement and Disability Fund, such sums as may be necessary: *Provided*, That annuities authorized by the Act of May 29, 1944, and the Act of August 19, 1950 (33 U.S.C. 771–775), may hereafter be paid out of the Civil Service Retirement and Disability Fund. *(Financial Services and General Government Appropriations Act, 2012.)*

Program and Financing (in millions of dollars)

Identification code 24–0200–0–1–805		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0002	Payment of Government share of retirement costs	9,505	9,200	9,100
0003	Transfers for interest on unfunded liability and payment of military service annuities	21,700	22,700	22,700
0005	Spouse equity payment	76	76	76
0900	Total new obligations	31,281	31,976	31,876
	Budgetary Resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	21,700	22,700	22,700
1200	Appropriation	9,581	9,276	9,176
1260	Appropriations, mandatory (total)	31,281	31,976	31,876
1930	Total budgetary resources available	31,281	31,976	31,876
	Change in obligated balance:			
3030	Obligations incurred, unexpired accounts	31,281	31,976	31,876
3040	Outlays (gross)	–31,281	–31,976	–31,876
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	31,281	31,976	31,876
	Outlays, gross:			
4100	Outlays from new mandatory authority	31,281	31,976	31,876
4180	Budget authority, net (total)	31,281	31,976	31,876
4190	Outlays, net (total)	31,281	31,976	31,876

Summary of Budget Authority and Outlays (in millions of dollars)

	2011 actual	2012 est.	2013 est.
Enacted/requested:			
Budget Authority	31,281	31,976	31,876
Outlays	31,281	31,976	31,876
Legislative proposal, not subject to PAYGO:			
Budget Authority			–38
Outlays			–38
Total:			
Budget Authority	31,281	31,976	31,838
Outlays	31,281	31,976	31,838

The Payment to the Civil Service Retirement and Disability Fund consists of an appropriation and a permanent indefinite authorization to pay the Government's share of retirement costs as defined in the Civil Service Retirement Amendments of 1969

(P.L. 91–93), the Federal Employees Retirement Act of 1986 (P.L. 99–335), and the Civil Service Retirement Spouse Equity Act of 1985 (P.L. 98–615). The payment is made directly from the General Fund of the U.S. Treasury into the Civil Service Retirement and Disability Fund and is in addition to appropriated funds that will be contributed from agency budgets.

Current Appropriation Payment of Government share of retirement costs.—P.L. 91–93 provides for an annual appropriation to amortize, over a 30-year period, all increases in Civil Service Retirement System costs resulting from acts of Congress granting new or liberalized benefits, extensions of coverage, or pay raises, exclusive of the effects of cost-of-living adjustments (COLAs). OPM has notified the Secretary of the Treasury each year of such sums as may be necessary to carry out these provisions.

Permanent Indefinite Authorization.—Transfers for interest on static unfunded liability and payment of military service annuities. - P.L. 91–93 also provides permanent, indefinite authorization for the Secretary of the Treasury to transfer, on an annual basis, an amount equal to 5 percent interest on the Civil Service Retirement and Disability Funds current statutory unfunded liability, calculated based on static economic assumptions, and annuity disbursements attributable to credit for military service.

Payments for Spouse Equity.—The permanent, indefinite authorization also includes a payment in accordance with P.L. 98–615 which provides for the Secretary of the Treasury to transfer an amount equal to the annuities granted to eligible former spouses of annuitants who died between September 1978 and May 1985 who did not elect survivor coverage.

Financing.—The unfunded liability of new and increased annuity benefits becoming effective on or after October 20, 1969, as authorized by 5 U.S.C.8348, and annuities under special Acts to be credited to the Civil Service Retirement and Disability Fund, such sums as may be necessary: Provided , That annuities authorized by the Act of May 29, 1944, and the Act of August 19, 1950 (33 U.S.C. 771–775), may hereafter be paid out of the Civil Service Retirement and Disability Fund. (Financial Services and General Government Appropriations Act, 2010.)

Object Classification (in millions of dollars)

Identification code 24–0200–0–1–805		2011 actual	2012 est.	2013 est.
	Direct obligations:			
12.1	Civilian personnel benefits	9,581	9,276	9,176
13.0	Benefits for former personnel	21,700	22,700	22,700
99.9	Total new obligations	31,281	31,976	31,876

Payment to Civil Service Retirement and Disability Fund

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 24–0200–2–1–805		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0003	Transfers for interest on unfunded liability and payment of military service annuities			–38
0900	Total new obligations (object class 13.0)			–38
	Budgetary Resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			–38
1260	Appropriations, mandatory (total)			–38
1930	Total budgetary resources available			–38
	Change in obligated balance:			
3030	Obligations incurred, unexpired accounts			–38
3040	Outlays (gross)			38
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			–38
	Outlays, gross:			
4100	Outlays from new mandatory authority			–38
4180	Budget authority, net (total)			–38
4190	Outlays, net (total)			–38

The unfunded liabilities of the Civil Service Retirement and Disability Fund (CSRDF) will be reduced by two policies included in the Budget.

First, the President's Retirement Reform proposal, included in the President's Plan for Economic Growth and Deficit Reduction (September 2011), would increase agency contributions to the retirement fund above and beyond those necessary to support the accumulating benefits of their employees, and these excess funds would be applied to the unfunded liabilities of the CSRDF. (The President's proposal to eliminate the FERS supplemental benefit for new employees will not have a measurable impact on the balance of the CSRDF within the next 10 fiscal years.)

Second, the Administration's Phased Retirement proposal, included in the Administration's Federal Hiring Modernization Act of 2010 (September, 2010), is designed to incent retirement-age employees to phase into their retirement status and increase the sharing of institutional knowledge, and will also have a small but measurable impact on the CSRDF.

These impacts are not subject to PAYGO because the Treasury's General Fund would otherwise be required by law to fund these liabilities.

Flexible Benefits Plan Reserve

Program and Financing (in millions of dollars)

Identification code 24–0800–0–1–805		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0801	FSA FEDS Risk Reserve	23	24	24
0900	Total new obligations (object class 25.6)	23	24	24
	Budgetary Resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	63	89	98
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	49	33	34
1850	Spending auth from offsetting collections, mand (total)	49	33	34
1930	Total budgetary resources available	112	122	132
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	89	98	108
	Change in obligated balance:			
3030	Obligations incurred, unexpired accounts	23	24	24
3040	Outlays (gross)	–23	–24	–24
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	49	33	34
	Outlays, gross:			
4100	Outlays from new mandatory authority	23	24	24
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	–17	–4	–4
4123	Non-Federal sources	–32	–29	–30
4130	Offsets against gross budget authority and outlays (total)	–49	–33	–34
4170	Outlays, net (mandatory)	–26	–9	–10
4190	Outlays, net (total)	–26	–9	–10

This account contains reserve resources required under the Office of Personnel Management's contract with the administrator of the Flexible Benefits program. This account is funded by pay-

FLEXIBLE BENEFITS PLAN RESERVE—Continued

ments from Federal agencies based on the participation of their employees in the program and from net forfeitures, as authorized by the National Defense Authorization Act for Fiscal Year 2004 (P.L. 108–136). Account assets are available to indemnify the administrator when benefit payments exceed contributions, and for program enhancements.

Object Classification (in millions of dollars)

Identification code 24–0800–0–1–805		2011 actual	2012 est.	2013 est.
99.0	Reimbursable obligations	23	24	24

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 24–5391–0–2–551		2011 actual	2012 est.	2013 est.
0100	Balance, start of year	42,115	43,707	46,826
	Receipts:			
0240	Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund		3,176	3,339
0241	Earnings on Investments, Postal Service Retiree Health Benefits Fund	1,592	1,790	1,892
0242	Earnings on Investments, Postal Service Retiree Health Benefits Fund			–119
0243	Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund		11,100	5,600
0244	Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund		–10,344	–4,724
0299	Total receipts and collections	1,592	5,722	5,988
0400	Total: Balances and collections	43,707	49,429	52,814
	Appropriations:			
0500	Postal Service Retiree Health Benefits Fund	–1,592	–12,890	–7,492
0501	Postal Service Retiree Health Benefits Fund	1,592	12,890	7,492
0502	Postal Service Retiree Health Benefits Fund		7,168	1,504
0503	Postal Service Retiree Health Benefits Fund		–9,771	–4,416
0599	Total appropriations		–2,603	–2,912
0799	Balance, end of year	43,707	46,826	49,902

Program and Financing (in millions of dollars)

Identification code 24–5391–0–2–551		2011 actual	2012 est.	2013 est.
	Budgetary Resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1,592	12,890	7,492
1235	Appropriations precluded from obligation	–1,592	–12,890	–7,492
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	42,115	43,708	56,597
5001	Total investments, EOY: Federal securities: Par value	43,708	56,597	64,089

The Postal Accountability and Enhancement Act (P.L.109–435) created the Postal Service Retiree Health Benefits Fund to help fully fund the Postal Service's retiree (annuitant) health benefits liabilities.

This account receives from the Postal Service: 1) the pension savings provided to the Postal Service by the Postal Civil Service Retirement System Funding Reform Act of 2003 (P.L.108–18) that were held in escrow during 2006; 2) payments defined within P.L. 109–435, and modified by P.L. 111–68, to begin the liquidation of the Postal Service's unfunded liability for post-retirement health benefits; and 3) beginning in 2017, payments for the actuarial cost of Postal Service contributions for the post-retirement health benefits for its current employees. This account also receives any surplus resources of the Civil Service Retirement and Disability Fund that are not needed to finance future retirement benefits under the Civil Service Retirement System to current or former employees of the Postal Service that are attributable to civilian employment with the Postal Service.

As a result of this health benefits financing system, beginning in 2017, the Postal Service will cease to pay annual premium costs for its post-1971 current annuitants directly to the Employees and Retired Employees Health Benefits Fund. Instead, these premium payments will be paid from amounts that the Postal Service remits to this fund. Payments for a proportion of the premium costs of Postal Service annuitants' pre-1971 service would continue to be paid by the General Fund of the Treasury through the Government Payment for Annuitants, Employees Health Benefits account.

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 24–5391–4–2–551		2011 actual	2012 est.	2013 est.
	Budgetary Resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			2,603
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)		–7,168	–1,504
1235	Appropriations precluded from obligation		9,771	4,416
1260	Appropriations, mandatory (total)		2,603	2,912
1930	Total budgetary resources available		2,603	5,515
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		2,603	5,515
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)			–2,603
3040	Outlays (gross)		–2,603	–2,912
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)		–2,603	–5,515
3100	Obligated balance, end of year (net)		–2,603	–5,515
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		2,603	2,912
	Outlays, gross:			
4100	Outlays from new mandatory authority		2,603	2,912
4180	Budget authority, net (total)		2,603	2,912
4190	Outlays, net (total)		2,603	2,912
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value			–9,771
5001	Total investments, EOY: Federal securities: Par value		–9,771	–14,187

Under current law, from 2012 to 2016, USPS must make a stream of payments set in statute in 2006 toward paying down retiree health benefit unfunded liabilities, as well as pay annual Federal Employees Health Benefits Program premiums for current retirees. Also under current law, starting in 2017, USPS must pay the per capita accruing costs (or normal cost) to fund future retiree health benefits of current employees and a 40-year amortization of the remaining UFL for current retirees.

The Budget proposes to shift how the Postal Service (USPS) pre-funds its retiree health benefits unfunded liability (UFL). Under the proposal, starting in 2012, USPS would pay the normal costs for the future retiree health benefits of current employees and also a stream of payments associated with paying down the remaining UFL for current retirees. Further, the Budget would provide USPS temporary financial relief as the 2012 ($5.5 billion deferred from 2011 and $5.6 billion in 2012) and 2013 ($5.6 billion) UFL payments would be adjusted so that USPS would pay through 2013 a total of $14.1 billion less than what it would have paid to this Fund under current law. USPS would make up this

$14.1 billion payment to the Fund by paying larger amounts in future years through the 40-year amortization of the remaining UFL that starts in 2017.

This proposal provides the following benefits to USPS: 1) USPS would be provided temporary financial relief in the form of lower payments in 2012 and 2013; 2) The new calculations of normal cost and UFL are based on new actuarial assumptions that reflect that USPS has fewer employees than in 2006, when the pre-funding mechanism was originally adopted therefore the actual annual payments for the normal costs would be reset each year based on the number of USPS employees; 3) This Fund would pay the premiums for current USPS retirees now, rather than starting in 2017- this accelerates what would have occurred anyway in 2017 under current law. See also the Postal Service section of this Appendix for information on this proposal.

REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 24–4571–0–4–805		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0801	Talent services	864	750	622
0802	Investigation services	1,139	999	1,153
0803	Leadership capacity services	45	.....	.....
0804	Enterprise human resources integration	75	78	68
0805	USAJOBS/PMF	21	13	16
0900	Total new obligations	2,144	1,840	1,859
	Budgetary Resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	694	413	517
1021	Recoveries of prior year unpaid obligations	63	.....	.....
1050	Unobligated balance (total)	757	413	517
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2,001	1,944	1,848
1801	Change in uncollected payments, Federal sources	–201	.....	.....
1850	Spending auth from offsetting collections, mand (total)	1,800	1,944	1,848
1900	Budget authority (total)	1,800	1,944	1,848
1930	Total budgetary resources available	2,557	2,357	2,365
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	413	517	506
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)	1,047	1,140	1,036
3010	Uncollected pymts, Fed sources, brought forward, Oct 1	–1,172	–971	–971
3020	Obligated balance, start of year (net)	–125	169	65
3030	Obligations incurred, unexpired accounts	2,144	1,840	1,859
3040	Outlays (gross)	–1,988	–1,944	–1,848
3050	Change in uncollected pymts, Fed sources, unexpired	201	.....	.....
3080	Recoveries of prior year unpaid obligations, unexpired	–63	.....	.....
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)	1,140	1,036	1,047
3091	Uncollected pymts, Fed sources, end of year	–971	–971	–971
3100	Obligated balance, end of year (net)	169	65	76
	Budget authority and outlays, net:			
	Discretionary:			
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
	Mandatory:			
4090	Budget authority, gross	1,800	1,944	1,848
	Outlays, gross:			
4100	Outlays from new mandatory authority	839	757	1,848
4101	Outlays from mandatory balances	1,149	1,187	.....
4110	Outlays, gross (total)	1,988	1,944	1,848
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	–2,001	–1,944	–1,848
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	201	.....	.....
4170	Outlays, net (mandatory)	–13	.....	.....
4190	Outlays, net (total)	–13	.....	.....

Budget Program.—OPM's Revolving Fund provides financing for investigations, training, and other functions that OPM is authorized or required to perform on a reimbursable basis. OPM programs offer the following:

OPM's Human Resources Solutions organization delivers human resources products and services to Federal agencies on a reimbursable basis. These products and services are designed to help Federal agency customers develop leaders committed to public service values, attract and build a top quality public sector workforce and aid in their transformation into high-performing organizations. As a revolving fund program, HR Solutions recovers costs of operations by managing thousands of individual reimbursable agreements from more than 150 Federal Departments and agencies for HR products and services. HR Solutions' comprehensive plan for fiscal years 2012 and 2013 include continued delivery of the full array of HR services, including: staffing products and services (examining, testing, recruitment and branding, and automated talent acquisition technology), human resources consulting, and leadership training. Initiatives include implementing the recommendations of key business process reviews, implementing a balanced scorecard framework to assess performance, and investing in research and development for enhancing current products and services.

OPM's USAJOBS program, and more specifically the USAJOBS.gov website, has emerged over the last decade as the face of Federal hiring. USAJOBS 3.0 fosters a comprehensive realignment of Federal recruiting and hiring. A key element to this strategy is that the product is Government-hosted, with key enterprise components brought under full Government control, while the Federal Government leverages innovation from the private sector. USAJOBS 3.0 has an increased capacity to provide applicants, hiring managers, and human resource professionals with information to improve the recruitment and hiring process, as well as provide robust and secure data standardization and sharing.

OPM's Presidents Management Fellows Program (PMF) is a leadership development program at the entry level for advanced degree candidates. The PMF Program attracts and selects candidates with the goal of developing future government leaders. PMF provides agencies with graduates from a variety of academic disciplines and career paths, who have a clear interest in, and commitment to, excellence in the leadership and management of public policies and programs.

OPM's Federal Investigative Services organization provides personnel background investigative services to determine individuals suitability for Federal civilian, military, and contract employment and eligibility for access to classified national security information. Background investigations are performed for Federal agencies on a fee-for-service basis. Federal Investigative Services conducts more than 90 percent of the Federal Governments background investigations concerning Federal employees, contractors, and military members for various Federal agencies. Investigations are a critical step in the Federal hiring process, and can affect hiring or removal decisions based on the individuals fitness and suitability for employment. Based on information gathered in background investigations, Federal agencies also issue security clearances and place individuals in sensitive positions involving national security or the public trust.

OPM revolving fund also partially supports the Human Resources Line of Business and Enterprise Human Resources Integration (EHRI). The Human Resources Line of Business (HR LoB) leads the government-wide transformation of HR Information Technology by focusing on modernization, integration, and per-

REVOLVING FUND—Continued

formance assessment of shared service centers for HR and payroll. The HR LoB is a model for cross-agency collaboration which achieves HR service delivery improvements and cost savings results. On a fee-for-service basis, the EHRI program provides Federal agencies with an electronic official personnel folder (eOPF) system, as well as workforce analysis and other analytical tools. The eOPF is a web-based application that is capable of storing, processing, and displaying the OPFs of all current, separated, and retired Federal Employees. The system will replace the existing manual HR process by automating the Federal Governments HR processes and thereby creating a streamlined Federal HR system for all Federal Employees. The analytical tools streamline and automate the electronic exchange of standardized HR data and provide comprehensive workforce analysis, forecasting, and reporting capabilities across the Executive Branch for the strategic management of human resources.

Financing.—OPM's revolving fund account gains spending authority from agreements with other Federal agencies who are seeking the following services: Human Resources Solutions provides a multitude of HR services to other Federal agencies, which include consulting services, training, staffing programs, vendor management, and administrative law judge services. Individual pricing and fee structures for HR Solutions offerings differ because the business models for each of its products and services vary. USAJOBS is financed by an annual fee assessed to Federal agencies. The fee is based on the Federal agency's pro rata share of total Federal government FTE population supported, as provided in the Central Personnel Data File (CPDF). PMF Program assesses a fixed fee for each fellow hired by a Federal agency. The Federal Investigative Services provides personnel background investigative services on a fixed price basis to determine individual's fitness or suitability for Federal civilian, military, and contract employment and/or eligibility for a security clearance. EHRI provides two primary service offerings on a fee-for-service basis: the electronic Official Personnel Folder (eOPF), including deployment and hosting services, and a suite of analytical tools enabling agencies to perform workforce analysis and forecasting. EHRI provides customized eOPF systems to other agencies at additional cost, in which the customer pays for ongoing eOPF maintenance. The pricing structure for eOPF maintenance is a fixed price per license (i.e., electronic folder) and is based on the number of active users at the customer agency. The HR LOB has established public and private Shared Service Centers (SSCs) to provide technology solutions to support multiple agencies with HR information technology and HR services and is financed in part by agency contributions from partner agencies.

Operating Results.—In fiscal year 2011, OPM's revolving fund businesses revenue total was $1.989B and the expenses total was $1.986B which provided a net gain on operations of $3 million. The cumulative retained income on was $357M. The following revolving fund programs will utilize the resources as follows: The Federal Investigative Services will continue to improve the automation of the background investigation process, USAJOBS will continue the development of the enterprise integration components which will allow agencies the flexibility to connect relevant public and private assessment, on-boarding, and recruitment tools to enhance the functionality of the USAJOBS system, and Human Resources Solutions will invest in research and development for enhance product and services to meet customer demand.

Object Classification (in millions of dollars)

Identification code 24–4571–0–4–805		2011 actual	2012 est.	2013 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	239	205	227
11.5	Other personnel compensation	49	42	49
11.9	Total personnel compensation	288	247	276
12.1	Civilian personnel benefits	71	61	81
21.0	Travel and transportation of persons	30	25	23
22.0	Transportation of things	1	1	.....
23.1	Rental payments to GSA	17	15	17
23.3	Communications, utilities, and miscellaneous charges	21	18	43
24.0	Printing and reproduction	3	2	1
25.2	Other services from non-Federal sources	1,672	1,436	1,387
26.0	Supplies and materials	8	7	6
31.0	Equipment	33	28	25
99.9	Total new obligations	2,144	1,840	1,859

Employment Summary

Identification code 24–4571–0–4–805		2011 actual	2012 est.	2013 est.
2001	Reimbursable civilian full-time equivalent employment	3,429	3,669	3,189

Trust Funds

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 24–8135–0–7–602		2011 actual	2012 est.	2013 est.
0100	Balance, start of year	774,161	797,479	812,479
	Adjustments:			
0190	Adjustment - rounding	–1	.....	.....
0199	Balance, start of year	774,160	797,479	812,479
	Receipts:			
0200	Employee Contributions, Civil Service Retirement and Disability Fund	3,310	3,576	3,317
0201	Employee Contributions, Civil Service Retirement and Disability Fund	.....	.....	899
0202	District of Columbia Contributions, Civil Service Retirement and Disability Fund	30	23	20
0203	Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	651	695	747
0240	Agency Contributions, Civil Service Retirement and Disability Fund	21,018	20,987	21,262
0241	Agency Contributions, Civil Service Retirement and Disability Fund	.....	.....	–5
0242	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	2,182	3,874	3,933
0243	FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	474	391	329
0244	Treasury Interest, Civil Service Retirement and Disability Fund	34,998	33,546	31,972
0245	Treasury Interest, Civil Service Retirement and Disability Fund	.....	.....	–134
0246	General Fund Payment to the Civil Service Retirement and Disability Fund	31,281	31,976	31,876
0247	General Fund Payment to the Civil Service Retirement and Disability Fund	.....	.....	–38
0248	Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	50	51	52
0299	Total receipts and collections	93,994	95,119	94,230
0400	Total: Balances and collections	868,154	892,598	906,709
	Appropriations:			
0500	Civil Service Retirement and Disability Fund	–102	–102	–105
0501	Civil Service Retirement and Disability Fund	–93,892	–95,119	–93,508
0502	Civil Service Retirement and Disability Fund	23,318	20,552	15,582
0503	Civil Service Retirement and Disability Fund	.....	.....	177
0504	Civil Service Retirement and Disability Fund	.....	.....	–177
0505	Civil Service Retirement and Disability Fund	.....	.....	–898
0506	Civil Service Retirement and Disability Fund	.....	–5,450	–4,552
0599	Total appropriations	–70,676	–80,119	–83,481
0795	Adjustment - rounding	1	.....	.....
0799	Balance, end of year	797,479	812,479	823,228

Program and Financing (in millions of dollars)

Identification code 24–8135–0–7–602		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0001	Annuities	70,209	74,342	77,719
0002	Refunds and death claims	321	225	207
0003	Administration - operations	139	95	99
0004	Transfer to MSPB	3	3	2
0005	Administration - OIG	4	4	4
0900	Total new obligations	70,676	74,669	78,031
	Budgetary Resources:			
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust fund)	102	102	105
1160	Appropriation, discretionary (total)	102	102	105
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	93,892	95,119	93,508
1235	Portion precluded from balances	–23,318	–20,552	–15,582
1260	Appropriations, mandatory (total)	70,574	74,567	77,926
1900	Budget authority (total)	70,676	74,669	78,031
1930	Total budgetary resources available	70,676	74,669	78,031
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)	6,222	6,368	6,719
3030	Obligations incurred, unexpired accounts	70,676	74,669	78,031
3040	Outlays (gross)	–70,530	–74,318	–77,765
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)	6,368	6,719	6,985
3100	Obligated balance, end of year (net)	6,368	6,719	6,985
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	102	102	105
	Outlays, gross:			
4010	Outlays from new discretionary authority	38	102	105
4011	Outlays from discretionary balances	61	.....	.....
4020	Outlays, gross (total)	99	102	105
	Mandatory:			
4090	Budget authority, gross	70,574	74,567	77,926
	Outlays, gross:			
4100	Outlays from new mandatory authority	64,269	67,868	71,123
4101	Outlays from mandatory balances	6,162	6,348	6,537
4110	Outlays, gross (total)	70,431	74,216	77,660
4180	Budget authority, net (total)	70,676	74,669	78,031
4190	Outlays, net (total)	70,530	74,318	77,765
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	780,365	803,813	817,929
5001	Total investments, EOY: Federal securities: Par value	803,813	817,929	833,409

Summary of Budget Authority and Outlays (in millions of dollars)

	2011 actual	2012 est.	2013 est.
Enacted/requested:			
Budget Authority	70,676	74,669	78,031
Outlays	70,530	74,318	77,765
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	5,450	5,450
Outlays	.....	5,450	5,439
Total:			
Budget Authority	70,676	80,119	83,481
Outlays	70,530	79,768	83,204

The Civil Service Retirement and Disability Fund is the oldest and largest of the four trust funds administered by the Compensation Group. The Fund is financed and structured very differently from the other three trust funds. It is characterized by permanent indefinite budget authority. Budget Authority is the authority to incur obligations and pay expenses which become available to an agency during any fiscal year. Once approved, permanent budget authority is permanently available for all future years. Indefinite budget authority is used when the precise amount of budget authority required cannot be forecast in advance and must be thus be determined at some future point in time (e.g. when actual receipts and expenses become known).

The Civil Service Retirement and Disability Fund covers two Federal civilian retirement systems: the Civil Service Retirement System (CSRS) established on May 22, 1920, and the Federal Employees Retirement System (FERS) established on June 6, 1986. The Retirement Fund is a single plan even though there are two different benefit tiers and funding methods. CSRS is basically a defined benefit plan, covering Federal employees hired prior to 1984. CSRS participants do not participate in the Social Security system. FERS is a three-tiered pension program that uses Social Security as a base, provides an additional basic benefit, and includes a thrift savings plan. FERS covers employees hired after 1983 and formerly CSRS-covered employees who elected to join FERS.

The Budget proposes that the United States Patent and Trademark Office (PTO) continue to fund the full cost for retirement benefits for PTO's employees covered under the Civil Service Retirement System.

Financing.—The financing of the Retirement Fund is easily the most complex of the four trust funds. CSRS has been financed under a statutory funding method passed by Congress in 1969. This funding method is based on the static economic assumptions of no future inflation, no future general schedule salary increases, and a 5 percent interest rate. Under CSRS, regular employees contribute 7 percent of pay. Law Enforcement Officers, Firefighters, and Congressional employees contribute an extra 0.5 percent of pay, and Members of Congress an extra 1.0 percent of pay. Non-Postal Agencies match the employee contributions. Also under the static funding method for CSRS, the Treasury pays interest on any static unfunded liabilities that are not being financed by the Postal Service. The Treasury also makes payments to amortize, over a 30-year period, any increases in the static unfunded liability due to salary increases for Non-Postal employees that occurred during the year, and pays for the cost of any benefits attributable to military service for both Postal and Non-Postal employees that were paid out during the year.

FERS is funded under a dynamic entry age funding method as prescribed in Chapter 84 of Title 5, United States Code, and employees and agencies together contribute the full amount of the dynamic normal cost. During fiscal year 2010, the dynamic normal cost was 12.0 percent (employees share, 0.8% and employers share, 11.2%) of pay for regular employees. Effective fiscal year 2011, the normal cost will be 12.5 percent (employees share, 0.8% and employers share, 11.5%), and for fiscal year 2012, the normal cost is projected to be 12.7 percent (employees share, 0.8% and employers share, 11.9%). An extra 0.5 percent of pay is contributed by Law Enforcement Officers, Firefighters, Air Traffic Controllers, Congressional employees, and Members of Congress. This normal cost is for the defined benefit plan only, and does not include the cost of Social Security or the Thrift Plan. FERS regular employees contribute a percentage of salary that is equal to the difference between the contribution rate for CSRS employees, as set forth above, and the tax rate under the Old Age, Survivors and Disability Insurance (OASDI) portion of Social Security, which currently is 6.2 percent of pay. In December of 2010, President Obama signed The Middle Class Tax Relief Act of 2010 (Public Law 111–312), which reduced FERS employees' Social Security payroll tax rate from 6.2 to 4.2 percent for one year.

The Budget proposes amendments to employer and employee FERS and CSRS contributions, as well as the introduction of a FERS phased retirement program and elimination of the FERS annuity Supplement for new federal employees, described in legislative proposal sections, below.

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

	2011 actual	2012 est.	2013 est.
Active employees	2,831,000	2,831,000	2,831,000
Annuitants:			
Employees	1,926,609	1,963,490	1,998,993
Survivors	603,428	593,092	582,726
Total, annuitants	2,530,037	2,556,582	2,581,719

Status of Funds (in millions of dollars)

Identification code 24–8135–0–7–602	2011 actual	2012 est.	2013 est.
Unexpended balance, start of year:			
0100 Balance, start of year	780,384	803,848	819,199
0199 Total balance, start of year	780,384	803,848	819,199
Cash income during the year:			
Current law:			
Receipts:			
1200 Employee Contributions, Civil Service Retirement and Disability Fund	3,310	3,576	3,317
1202 District of Columbia Contributions, Civil Service Retirement and Disability Fund	30	23	20
1203 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	651	695	747
Offsetting receipts (intragovernmental):			
1240 Agency Contributions, Civil Service Retirement and Disability Fund	21,018	20,987	21,262
1242 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	2,182	3,874	3,933
1243 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	474	391	329
1244 Treasury Interest, Civil Service Retirement and Disability Fund	34,998	33,546	31,972
1246 General Fund Payment to the Civil Service Retirement and Disability Fund	31,281	31,976	31,876
1248 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	50	51	52
1299 Income under present law	93,994	95,119	93,508
Proposed legislation:			
Receipts:			
2201 Employee Contributions, Civil Service Retirement and Disability Fund			899
Offsetting receipts (intragovernmental):			
2241 Agency Contributions, Civil Service Retirement and Disability Fund			–5
2245 Treasury Interest, Civil Service Retirement and Disability Fund			–134
2247 General Fund Payment to the Civil Service Retirement and Disability Fund			–38
2299 Income under proposed legislation			722
3299 Total cash income	93,994	95,119	94,230
Cash outgo during year:			
Current law:			
4500 Civil Service Retirement and Disability Fund	–70,530	–74,318	–77,765
4599 Outgo under current law (-)	–70,530	–74,318	–77,765
Proposed legislation:			
5500 Civil Service Retirement and Disability Fund		–5,450	–5,439
5599 Outgo under proposed legislation (-)		–5,450	–5,439
6599 Total cash outgo (-)	–70,530	–79,768	–83,204
Unexpended balance, end of year:			
8700 Uninvested balance (net), end of year	35	6,720	7,850
8701 Civil Service Retirement and Disability Fund	803,813	817,929	833,409
8701 Civil Service Retirement and Disability Fund		–5,450	–11,034
8799 Total balance, end of year	803,848	819,199	830,225

Object Classification (in millions of dollars)

Identification code 24–8135–0–7–602	2011 actual	2012 est.	2013 est.
Direct obligations:			
25.2 Other services from non-Federal sources	146	102	105
42.0 Insurance claims and indemnities	70,209	74,342	77,719
44.0 Refunds and death claims	321	225	207
99.9 Total new obligations	70,676	74,669	78,031

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 24–8135–2–7–602	2011 actual	2012 est.	2013 est.
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			–177
1235 Portion precluded from balances			177

The following describes portions of three legislative proposals that are not subject to PAYGO that would impact the financing and benefits of the Civil Service Retirement and Disability Fund (CSRDF).

The first legislative proposal, the President's Retirement Reform proposal, was presented in the President's Plan for Economic Growth and Deficit Reduction (September 2011). It would increase employee contributions to the retirement fund by 1.2% of pay, phased in over 3 years beginning in 2013, and retain employer contributions at current rates. The portion of employer contributions that are not needed to fund accumulating benefits of current employees would reduce the CSRDF's unfunded liability, and would thus reduce interest payments to the CSRDF. This proposal also included the elimination of the FERS supplemental annuity for new FERS employees, which would reduce the normal cost of FERS benefits resulting in reduced agency contributions to the CSRDF.

The second legislative proposal, the Administration's Phased Retirement proposal, which was included in the Administration's Federal Hiring Modernization Act of 2010 (September, 2010), gives federal agencies an additional tool to help ensure continuity of operations and facilitate knowledge management by allowing valued employees to transition into retirement. This proposal would decrease agency contributions because agencies would not immediately replace individuals engaged in a phased retirement.

The third legislative proposal would provide financial relief to the United States Postal Service by refunding FERS contributions that exceeded the projected liability for future Postal Service retirees covered under FERS. This proposal is one part of a comprehensive Postal relief and reform proposal reflected in the Budget. This proposal decreases the amount of funds the CSRDF would have available to invest in securities and thereby would decrease projected interest earnings of CSRDF.

These impacts are not subject to PAYGO because they reflect intragovernmental accrual and interest payments.

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 24–8135–4–7–602	2011 actual	2012 est.	2013 est.
Obligations by program activity:			
0006 USPS Refund		5,450	5,450
0900 Total new obligations (object class 44.0)		5,450	5,450
Budgetary Resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			898
1235 Portion precluded from balances		5,450	4,552
1260 Appropriations, mandatory (total)		5,450	5,450
1900 Budget authority (total)		5,450	5,450

1930	Total budgetary resources available		5,450	5,450
	Change in obligated balance:			
3030	Obligations incurred, unexpired accounts		5,450	5,450
3040	Outlays (gross)		–5,450	–5,439
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)			11
3100	Obligated balance, end of year (net)			11
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		5,450	5,450
	Outlays, gross:			
4100	Outlays from new mandatory authority		5,450	5,450
4101	Outlays from mandatory balances			–11
4110	Outlays, gross (total)		5,450	5,439
4180	Budget authority, net (total)		5,450	5,450
4190	Outlays, net (total)		5,450	5,439
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value			–5,450
5001	Total investments, EOY: Federal securities: Par value		–5,450	–11,034

The following describes portions of three legislative proposals that are subject to PAYGO that would impact the financing and benefits of the Civil Service Retirement and Disability Fund (CSRDF).

The first legislative proposal, the President Retirement Reform proposal, was presented in the President's Plan for Economic Growth and Deficit Reduction (September 2011). It would increase FERS employee contributions to the retirement fund by 1.2% of pay, phased in over 3 years beginning in 2013, and retain employer contributions at current rates. The increase of receipts from employees would score.

The second legislative proposal, the Administrations Phased Retirement proposal, which was included in the Administrations Federal Hiring Modernization Act of 2010 (September, 2010), gives federal agencies an additional tool to help ensure continuity of operations and facilitate knowledge management by allowing valued employees to transition into retirement. This proposal would decrease outlays from the CSRDF by incenting some employees to delay the date of full retirement they would otherwise choose.

Third, the Budget proposes to return to the Postal Service (USPS) surplus amounts it has paid into its Office of Personnel Management (OPM) account for its share of Federal Employee Retirement System costs. OPM has determined this surplus, as of September 30, 2010, is approximately $10.9 billion. Under the proposal, half of the surplus would be paid back to USPS in 2012 and the other half paid back in 2013. See also the Postal Service section of this Appendix.

Employees Life Insurance Fund

Program and Financing (in millions of dollars)

Identification code 24–8424–0–8–602		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0801	Basic life insurance payments	1,491	1,573	1,648
0802	Optional life insurance payments	1,115	1,145	1,187
0803	Shenandoah life insurance payments	5	5	6
0804	Administration—OPM & OIG	2	2	2
0805	Administration—long term care	2	2	2
0900	Total new obligations (object class 25.2)	2,615	2,727	2,845
	Budgetary Resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	36,747	38,783	40,834
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	2	2
1750	Spending auth from offsetting collections, disc (total)	2	2	2
	Spending authority from offsetting collections, mandatory:			
1800	Collected	4,656	4,791	4,880
1801	Change in uncollected payments, Federal sources	–7	–15	8
1850	Spending auth from offsetting collections, mand (total)	4,649	4,776	4,888
1900	Budget authority (total)	4,651	4,778	4,890
1930	Total budgetary resources available	41,398	43,561	45,724
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	38,783	40,834	42,879
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)	785	815	849
3010	Uncollected pymts, Fed sources, brought forward, Oct 1	–383	–376	–361
3020	Obligated balance, start of year (net)	402	439	488
3030	Obligations incurred, unexpired accounts	2,615	2,727	2,845
3040	Outlays (gross)	–2,585	–2,693	–2,809
3050	Change in uncollected pymts, Fed sources, unexpired	7	15	–8
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)	815	849	885
3091	Uncollected pymts, Fed sources, end of year	–376	–361	–369
3100	Obligated balance, end of year (net)	439	488	516
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2	2	2
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	2	2
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	–2		
	Mandatory:			
4090	Budget authority, gross	4,649	4,776	4,888
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,799	1,906	1,988
4101	Outlays from mandatory balances	785	785	819
4110	Outlays, gross (total)	2,584	2,691	2,807
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	–564	–551	–554
4121	Interest on Federal securities	–1,310	–1,246	–1,306
4123	Non-Federal sources	–2,782	–2,996	–3,022
4130	Offsets against gross budget authority and outlays (total)	–4,656	–4,793	–4,882
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	7	15	–8
4160	Budget authority, net (mandatory)		–2	–2
4170	Outlays, net (mandatory)	–2,072	–2,102	–2,075
4190	Outlays, net (total)	–2,073	–2,100	–2,073
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	37,605	39,678	41,694
5001	Total investments, EOY: Federal securities: Par value	39,678	41,694	43,762

This fund finances payments to private insurance companies for Federal employees' group life insurance and expenses of the Office of Personnel Management in administering the program.

The Administration proposes that PTO will fund the accruing costs associated with post-retirement life insurance benefits for PTO's employees.

Budget program.—The status of the basic (regular and optional) life insurance program on September 30 is as follows:

	2011 actual	2012 est.	2013 est.
Life insurance in force (in billions of dollars):			
On active employees	760.0	777.5	795.4
On retired employees	82.9	84.6	86.4
On tribal employees	0	3.0	3.0
Total	842.9	865.1	884.8
Number of participants (in thousands):			
Active employees	2,589	2,624	2,660
Annuitants	1,623	1,621	1,619
Tribal employees	0	10	10

EMPLOYEES LIFE INSURANCE FUND—Continued

Total	4,212	4,255	4,289

Financing.—Non-Postal Service employees, employees of Tribal organizations, and all retirees under 65 pay two-thirds of the premium costs for Basic coverage; agencies and tribal organizations pay the remaining third. Optional and certain post-retirement Basic coverages are paid entirely by enrollees. The status of the reserves at the end of the year is as follows:

Status of Reserves	2011 actual	2012 est.	2013 est.
Held in reserve (in millions of dollars):			
Contingency reserve	320	320	320
Beneficial association program reserve	0	0	0
U.S. Treasury reserve	39,678	41,694	43,762
Total reserves	39,998	42,014	44,082

Object Classification (in millions of dollars)

Identification code 24–8424–0–8–602		2011 actual	2012 est.	2013 est.
	Reimbursable obligations:			
25.2	Other services from non-Federal sources	2,615	2,727	2,845
99.0	Reimbursable obligations	2,615	2,727	2,845

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

Program and Financing (in millions of dollars)

Identification code 24–9981–0–8–551		2011 actual	2012 est.	2013 est.
	Obligations by program activity:			
0801	Benefit payments	40,723	43,213	47,053
0802	Payments from OPM contingency reserve	163	350	350
0803	Government payment for annuitants (1960 Act)	1	1	1
0804	Administration - operations	16	16	15
0805	Administration - OIG	17	16	16
0806	Administration - dental and vision program	2	5	5
0900	Total new obligations (object class 25.6)	40,922	43,601	47,440
	Budgetary Resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14,070	16,587	17,746
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	33	32	31
1750	Spending auth from offsetting collections, disc (total)	33	32	31
	Spending authority from offsetting collections, mandatory:			
1800	Collected	43,552	44,677	47,275
1801	Change in uncollected payments, Federal sources	–146	51	117
1850	Spending auth from offsetting collections, mand (total)	43,406	44,728	47,392
1900	Budget authority (total)	43,439	44,760	47,423
1930	Total budgetary resources available	57,509	61,347	65,169
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	16,587	17,746	17,729
	Change in obligated balance:			
	Obligated balance, start of year (net):			
3000	Unpaid obligations, brought forward, Oct 1 (gross)	4,130	4,417	4,529
3010	Uncollected pymts, Fed sources, brought forward, Oct 1	–2,031	–1,885	–1,936
3020	Obligated balance, start of year (net)	2,099	2,532	2,593
3030	Obligations incurred, unexpired accounts	40,922	43,601	47,440
3040	Outlays (gross)	–40,635	–43,489	–47,278
3050	Change in uncollected pymts, Fed sources, unexpired	146	–51	–117
	Obligated balance, end of year (net):			
3090	Unpaid obligations, end of year (gross)	4,417	4,529	4,691
3091	Uncollected pymts, Fed sources, end of year	–1,885	–1,936	–2,053
3100	Obligated balance, end of year (net)	2,532	2,593	2,638
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	33	32	31
	Outlays, gross:			
4010	Outlays from new discretionary authority	21	32	31
4011	Outlays from discretionary balances	11	.....	.....
4020	Outlays, gross (total)	32	32	31
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	–33	.....	.....
	Mandatory:			
4090	Budget authority, gross	43,406	44,728	47,392
	Outlays, gross:			
4100	Outlays from new mandatory authority	36,483	39,041	42,765
4101	Outlays from mandatory balances	4,120	4,416	4,482
4110	Outlays, gross (total)	40,603	43,457	47,247
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	–30,482	–31,306	–33,041
4121	Interest on Federal securities	–286	–362	–278
4123	Non-Federal sources	–12,784	–13,041	–13,987
4130	Offsets against gross budget authority and outlays (total)	–43,552	–44,709	–47,306
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	146	–51	–117
4160	Budget authority, net (mandatory)	.....	–32	–31
4170	Outlays, net (mandatory)	–2,949	–1,252	–59
4190	Outlays, net (total)	–2,950	–1,220	–28
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	16,244	19,194	20,432
5001	Total investments, EOY: Federal securities: Par value	19,194	20,432	20,481

This display combines FEHB fund and the Retired Employees Health Benefits (REHB) fund.

The FEHB fund provides for the cost of health benefits for: 1) active employees; 2) employees who retired after June 1960, or their survivors; 3) those annuitants transferred from the REHB program as authorized by Public Law 93–246; 4) tribal organizations; and 5) the related expenses of OPM in administering the program.

The REHB fund, created by the Retired Federal Employees Health Benefits Act of 1960, provides for: 1) the cost of health benefits for retired employees and survivors who enroll in a Government-sponsored uniform health benefits plan; 2) the contribution to retired employees and survivors who retain or purchase private health insurance; and 3) expenses of OPM in administering the program.

Budget program.—The balance of the FEHB fund is available for payments without fiscal year limitation. Numbers of participants at the end of each fiscal year are as follows:

	2011 actual	2012 est.	2013 est.
Active employees	1,723,000	1,719,000	1,719,000
Annuitants	1,861,000	1,881,000	1,901,000
Tribal Organizations	0	30,788	46,182
Total	3,584,000	3,630,788	3,666,182

In determining a biweekly subscription rate to cover program costs, one percent is added for administrative expenses and three percent is added for a contingency reserve held by OPM for each carrier. OPM is authorized to transfer unused administrative reserve funds to the contingency reserve.

The REHB fund is available without fiscal year limitation. The amounts contributed by the Government are paid into the fund from annual appropriations. The number of participants at the end of each fiscal year are as follows:

	2011 actual	2012 est.	2013 est.
Uniform plan	158	130	107
Private plans	376	309	254
Total	534	439	361

Financing.—The funds are financed by: 1) withholdings from active employees and annuitants; 2) agency contributions for active employees; 3) Government contributions for annuitants appropriated to OPM; and 4) contributions made by the United

States Postal Service in accordance with the provisions of Public Law 101–508.

Funds made available to carriers but not used to pay claims in the current period are carried forward as special reserves for use in subsequent periods. OPM maintains a contingency reserve, funded by employee and Government contributions, which may be used to defray future cost increases or provide increased benefits. OPM makes payments to carriers from this reserve whenever carrier-held reserves fall below levels prescribed by OPM regulations or when carriers can demonstrate good cause such as unexpected claims experience or variations from expected community rates.

The Budget proposes that the Patent and Trademark Office continue to fund the accruing costs associated with post-retirement health benefits for its employees. The Budget also proposes that the Office of Personnel Management (OPM) be given authority to streamline pharmacy benefit contracting within the FEHB program and leverage enrollees' purchasing power to reduce costs and obtain greater value for enrollees.

Status of Funds (in millions of dollars)

Identification code 24–9981–0–8–551		2011 actual	2012 est.	2013 est.
	Unexpended balance, start of year:			
0100	Balance, start of year	16,171	19,121	20,341
0199	Total balance, start of year	16,171	19,121	20,341
	Cash income during the year:			
	Current law:			
	Offsetting collections:			
1280	Federal sources, Discretionary	33	.....	.....
1281	Federal sources, Mandatory	286	362	278
1282	Interest on Federal securities	12,784	13,041	13,987
1283	Non-Federal sources, Mandatory	30,482	31,306	33,041
1299	Income under present law	43,585	44,709	47,306
3299	Total cash income	43,585	44,709	47,306
	Cash outgo during year:			
	Current law:			
4500	Employees and Retired Employees Health Benefits Funds	–40,635	–43,489	–47,278
4599	Outgo under current law (-)	–40,635	–43,489	–47,278
6599	Total cash outgo (-)	–40,635	–43,489	–47,278
	Unexpended balance, end of year:			
8700	Uninvested balance (net), end of year	–73	–91	–112
8701	Employees and Retired Employees Health Benefits Funds	19,194	20,432	20,481
8799	Total balance, end of year	19,121	20,341	20,369

Object Classification (in millions of dollars)

Identification code 24–9981–0–8–551		2011 actual	2012 est.	2013 est.
	Reimbursable obligations:			
25.6	Medical care	40,922	43,601	47,440
99.0	Reimbursable obligations	40,922	43,601	47,440

GENERAL FUND RECEIPT ACCOUNT

(in millions of dollars)

	2011 actual	2012 est.	2013 est.
Offsetting receipts from the public:			
24–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts: Enacted/requested	5	2	2
General Fund Offsetting receipts from the public	5	2	2

This account represents general miscellaneous receipts of the Office of Personnel Management and receipts that must be returned to the General Fund of the Treasury.