

# OFFICE OF PERSONNEL MANAGEMENT

## Federal Funds

### SALARIES AND EXPENSES

Note.—A full-year 2019 appropriation for this account was not enacted at the time the budget was prepared; therefore, the budget assumes this account is operating under the Continuing Appropriations Act, 2019 (Division C of P.L. 115–245, as amended). The amounts included for 2019 reflect the annualized level provided by the continuing resolution.

#### Program and Financing (in millions of dollars)

Identification code 024–0100–0–1–805	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Employee Services .....	32	33	.....
0002 Merit System Audit & Compliance .....	13	13	.....
0003 Office of the Chief Financial Officer .....	1	10	.....
0004 Office of the Chief Information Officer .....	31	30	.....
0005 Executive Services .....	12	4	.....
0006 Planning & Policy Analysis .....	2	.....	.....
0007 Health and Insurance .....	4	5	.....
0009 Administrative Services and Centrally Financed .....	13	27	.....
0010 Office of Strategy and Innovation .....	.....	7	.....
0100 Total direct program .....	108	129	.....
0799 Total direct obligations .....	108	129	.....
0801 Trust Fund activity .....	319	132	.....
0900 Total new obligations, unexpired accounts .....	427	261	.....
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	16	16
1012 Unobligated balance transfers between expired and unexpired accounts .....	11	.....	.....
1021 Recoveries of prior year unpaid obligations .....	1	.....	.....
1050 Unobligated balance (total) .....	30	16	16
Budget authority:			
1100 Appropriations, discretionary:			
Appropriation .....	129	129	.....
Spending authority from offsetting collections, discretionary:			
Collected .....	269	132	.....
Change in uncollected payments, Federal sources .....	46	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	315	132	.....
1900 Budget authority (total) .....	444	261	.....
1930 Total budgetary resources available .....	474	277	16
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	–31	.....	.....
1941 Unexpired unobligated balance, end of year .....	16	16	16
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	105	112	27
3010 New obligations, unexpired accounts .....	427	261	.....
3011 Obligations ("upward adjustments"), expired accounts .....	2	.....	.....
3020 Outlays (gross) .....	–415	–346	–12
3040 Recoveries of prior year unpaid obligations, unexpired .....	–1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	–6	.....	.....
3050 Unpaid obligations, end of year .....	112	27	15
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–112	–107	–107
3070 Change in uncollected pymts, Fed sources, unexpired .....	–46	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	51	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	–107	–107	–107
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	–7	5	–80
3200 Obligated balance, end of year .....	5	–80	–92
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	444	261	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	326	244	.....
4011 Outlays from discretionary balances .....	89	102	12
4020 Outlays, gross (total) .....	415	346	12
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Federal sources .....	–308	–132	.....
Additional offsets against gross budget authority only:			
Change in uncollected pymts, Fed sources, unexpired .....	–46	.....	.....

4052	Offsetting collections credited to expired accounts .....	39	.....	.....
4060	Additional offsets against budget authority only (total) .....	–7	.....	.....
4070	Budget authority, net (discretionary) .....	129	129	.....
4080	Outlays, net (discretionary) .....	107	214	12
4180	Budget authority, net (total) .....	129	129	.....
4190	Outlays, net (total) .....	107	214	12

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Budget Authority .....	129	129	.....
Outlays .....	107	214	12
Legislative proposal, not subject to PAYGO:			
Outlays .....	.....	.....	–12
Total:			
Budget Authority .....	129	129	.....
Outlays .....	107	214	.....

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

#### Object Classification (in millions of dollars)

Identification code 024–0100–0–1–805	2018 actual	2019 est.	2020 est.
<b>Direct obligations:</b>			
Personnel compensation:			
11.1 Full-time permanent .....	42	48	.....
11.5 Other personnel compensation .....	1	1	.....
11.9 Total personnel compensation .....	43	49	.....
12.1 Civilian personnel benefits .....	14	16	.....
21.0 Travel and transportation of persons .....	1	1	.....
23.3 Communications, utilities, and miscellaneous charges .....	22	14	.....
25.2 Other services from non-Federal sources .....	25	49	.....
31.0 Equipment .....	3	.....	.....
99.0 Direct obligations .....	108	129	.....
99.0 Reimbursable obligations .....	319	132	.....
99.9 Total new obligations, unexpired accounts .....	427	261	.....

#### Employment Summary

Identification code 024–0100–0–1–805	2018 actual	2019 est.	2020 est.
1001 Direct civilian full-time equivalent employment .....	816	825	.....
2001 Reimbursable civilian full-time equivalent employment .....	1,119	808	.....

### SALARIES AND EXPENSES

(Legislative proposal, not subject to PAYGO)

#### Program and Financing (in millions of dollars)

Identification code 024–0100–2–1–805	2018 actual	2019 est.	2020 est.
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [047–0621] .....	.....	.....	–16
1930 Total budgetary resources available .....	.....	.....	–16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	.....	.....	–16
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3020 Outlays (gross) .....	.....	.....	12
3030 Unpaid obligations transferred to other accts [047–0621] .....	.....	.....	–27
3050 Unpaid obligations, end of year .....	.....	.....	–15
Uncollected payments:			
3080 Uncollected pymts from Fed sources transferred to other accounts .....	.....	.....	107
3090 Uncollected pymts, Fed sources, end of year .....	.....	.....	107

SALARIES AND EXPENSES—Continued  
Program and Financing—Continued

Identification code 024–0100–2–1–805	2018 actual	2019 est.	2020 est.
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			92
<b>Budget authority and outlays, net:</b>			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances .....			–12
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			–12

## OFFICE OF INSPECTOR GENERAL

## SALARIES AND EXPENSES

Note.—A full-year 2019 appropriation for this account was not enacted at the time the budget was prepared; therefore, the budget assumes this account is operating under the Continuing Appropriations Act, 2019 (Division C of P.L. 115–245, as amended). The amounts included for 2019 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 024–0400–0–1–805	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Program oversight (audits, investigations, etc.) .....	5	5	
0801 Office of Inspector General (Reimbursable) .....	25	25	
0900 Total new obligations, unexpired accounts .....	30	30	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	23	25	
1701 Change in uncollected payments, Federal sources .....	2		
1750 Spending auth from offsetting collections, disc (total) .....	25	25	
1900 Budget authority (total) .....	30	30	
1930 Total budgetary resources available .....	30	30	

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	6	5	1
3010 New obligations, unexpired accounts .....	30	30	
3020 Outlays (gross) .....	–31	–34	
3050 Unpaid obligations, end of year .....	5	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–9	–7	–7
3070 Change in uncollected pymts, Fed sources, unexpired .....	–2		
3071 Change in uncollected pymts, Fed sources, expired .....	4		
3090 Uncollected pymts, Fed sources, end of year .....	–7	–7	–7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	–3	–2	–6
3200 Obligated balance, end of year .....	–2	–6	–6

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....	30	30	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	27	29	
4011 Outlays from discretionary balances .....	4	5	
4020 Outlays, gross (total) .....	31	34	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	–27	–25	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	–2		
4052 Offsetting collections credited to expired accounts .....	4		
4060 Additional offsets against budget authority only (total) .....	2		
4070 Budget authority, net (discretionary) .....	5	5	
4080 Outlays, net (discretionary) .....	4	9	
4180 Budget authority, net (total) .....	5	5	
4190 Outlays, net (total) .....	4	9	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Inspector General account of the GSA chapter of the *Appendix* for more information on this account.

## Object Classification (in millions of dollars)

Identification code 024–0400–0–1–805	2018 actual	2019 est.	2020 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent .....	3	3	
12.1 Civilian personnel benefits .....	1	1	
23.3 Communications, utilities, and miscellaneous charges .....	1	1	
99.0 Direct obligations .....	5	5	
99.0 Reimbursable obligations .....	25	25	
99.9 Total new obligations, unexpired accounts .....	30	30	

## Employment Summary

Identification code 024–0400–0–1–805	2018 actual	2019 est.	2020 est.
1001 Direct civilian full-time equivalent employment .....	21	20	
2001 Reimbursable civilian full-time equivalent employment .....	120	134	

## OFFICE OF INSPECTOR GENERAL

(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 024–0400–2–1–805	2018 actual	2019 est.	2020 est.
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3030 Unpaid obligations transferred to other accts [047–0108] ....			–1
3050 Unpaid obligations, end of year .....			–1
Uncollected payments:			
3080 Uncollected pymts from Fed sources transferred to other accounts .....			7
3090 Uncollected pymts, Fed sources, end of year .....			7
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			6
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			

## GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

## Program and Financing (in millions of dollars)

Identification code 024–0206–0–1–551	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Government contribution for annuitants benefits (1959 Act) ....	12,904	13,263	14,135
0002 Government contribution for annuitants benefits (1960 Act) ....		1	1
0900 Total new obligations, unexpired accounts (object class 13.0) .....	12,904	13,264	14,136

## Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	12,904	13,264	14,136
1930 Total budgetary resources available .....	12,904	13,264	14,136

## Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,389	1,444	1,444
3010 New obligations, unexpired accounts .....	12,904	13,264	14,136
3020 Outlays (gross) .....	–12,849	–13,264	–14,136
3050 Unpaid obligations, end of year .....	1,444	1,444	1,444
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,389	1,444	1,444
3200 Obligated balance, end of year .....	1,444	1,444	1,444

## Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	12,904	13,264	14,136
Outlays, gross:			
4100 Outlays from new mandatory authority .....	11,460	11,820	12,969

4101	Outlays from mandatory balances .....	1,389	1,444	1,167
4110	Outlays, gross (total) .....	12,849	13,264	14,136
4180	Budget authority, net (total) .....	12,904	13,264	14,136
4190	Outlays, net (total) .....	12,849	13,264	14,136

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Budget Authority .....	12,904	13,264	14,136
Outlays .....	12,849	13,264	14,136
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-14,136
Outlays .....			-14,136
Total:			
Budget Authority .....	12,904	13,264	
Outlays .....	12,849	13,264	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

## GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 024-0206-2-1-551	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Government contribution for annuitants benefits (1959 Act) .....			-14,135
0002 Government contribution for annuitants benefits (1960 Act) .....			-1
0900 Total new obligations, unexpired accounts (object class 13.0) .....			-14,136
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			-14,136
1930 Total budgetary resources available .....			-14,136
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-14,136
3020 Outlays (gross) .....			14,136
3030 Unpaid obligations transferred to other accts [047-0619] ....			-1,444
3050 Unpaid obligations, end of year .....			-1,444
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-1,444
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-14,136
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-12,969
4101 Outlays from mandatory balances .....			-1,167
4110 Outlays, gross (total) .....			-14,136
4180 Budget authority, net (total) .....			-14,136
4190 Outlays, net (total) .....			-14,136

## GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

**Program and Financing** (in millions of dollars)

Identification code 024-0500-0-1-602	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Government Payment for Annuity, Employee Life Insurance (Direct) .....	42	43	44
0900 Total new obligations, unexpired accounts (object class 25.2) .....	42	43	44
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	42	43	44

1930	Total budgetary resources available .....	42	43	44
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000 Unpaid obligations, brought forward, Oct 1 .....	5	5	5	
3010 New obligations, unexpired accounts .....	42	43	44	
3020 Outlays (gross) .....	-42	-43	-44	
3050 Unpaid obligations, end of year .....	5	5	5	
Memorandum (non-add) entries:				
3100 Obligated balance, start of year .....	5	5	5	
3200 Obligated balance, end of year .....	5	5	5	
<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090 Budget authority, gross .....	42	43	44	
Outlays, gross:				
4100 Outlays from new mandatory authority .....	37	37	38	
4101 Outlays from mandatory balances .....	5	6	6	
4110 Outlays, gross (total) .....	42	43	44	
4180 Budget authority, net (total) .....	42	43	44	
4190 Outlays, net (total) .....	42	43	44	

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Budget Authority .....	42	43	44
Outlays .....	42	43	44
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			-44
Outlays .....			-44
Total:			
Budget Authority .....	42	43	
Outlays .....	42	43	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

## GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 024-0500-2-1-602	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Government Payment for Annuity, Employee Life Insurance (Direct) .....			-44
0900 Total new obligations, unexpired accounts (object class 25.2) .....			-44
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			-44
1930 Total budgetary resources available .....			-44
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-44
3020 Outlays (gross) .....			44
3030 Unpaid obligations transferred to other accts [047-0620] ....			-5
3050 Unpaid obligations, end of year .....			-5
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-5
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-44
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-38
4101 Outlays from mandatory balances .....			-6
4110 Outlays, gross (total) .....			-44
4180 Budget authority, net (total) .....			-44

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE—Continued  
**Program and Financing—Continued**

Identification code 024–0500–2–1–602	2018 actual	2019 est.	2020 est.
4190 Outlays, net (total) .....			–44

## PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

**Program and Financing** (in millions of dollars)

Identification code 024–0200–0–1–805	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0002 Payment of Government share of retirement costs .....	16,913	16,600	16,400
0003 Transfers for interest on unfunded liability and payment of military service annuities .....	25,894	26,400	27,000
0005 Spouse equity payment .....	49	49	49
0900 Total new obligations, unexpired accounts .....	42,856	43,049	43,449
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	25,894	26,400	27,000
1200 Appropriation .....	16,962	16,649	16,449
1260 Appropriations, mandatory (total) .....	42,856	43,049	43,449
1930 Total budgetary resources available .....	42,856	43,049	43,449
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	42,856	43,049	43,449
3020 Outlays (gross) .....	–42,856	–43,049	–43,449
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	42,856	43,049	43,449
Outlays, gross:			
4100 Outlays from new mandatory authority .....	42,856	43,049	43,449
4180 Budget authority, net (total) .....	42,856	43,049	43,449
4190 Outlays, net (total) .....	42,856	43,049	43,449

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Budget Authority .....	42,856	43,049	43,449
Outlays .....	42,856	43,049	43,449
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			–43,449
Outlays .....			–43,449
Total:			
Budget Authority .....	42,856	43,049	
Outlays .....	42,856	43,049	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

**Object Classification** (in millions of dollars)

Identification code 024–0200–0–1–805	2018 actual	2019 est.	2020 est.
Direct obligations:			
12.1 Civilian personnel benefits .....	16,962	16,649	16,449
13.0 Benefits for former personnel .....	25,894	26,400	27,000

99.9	Total new obligations, unexpired accounts .....	42,856	43,049	43,449
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## PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

## (Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 024–0200–2–1–805	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0002 Payment of Government share of retirement costs .....			–16,400
0003 Transfers for interest on unfunded liability and payment of military service annuities .....			–27,000
0005 Spouse equity payment .....			–49
0900 Total new obligations, unexpired accounts .....			–43,449
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....			–27,000
1200 Appropriation .....			–16,449
1260 Appropriations, mandatory (total) .....			–43,449
1930 Total budgetary resources available .....			–43,449
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			–43,449
3020 Outlays (gross) .....			43,449
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			–43,449
Outlays, gross:			
4100 Outlays from new mandatory authority .....			–43,449
4180 Budget authority, net (total) .....			–43,449
4190 Outlays, net (total) .....			–43,449

**Object Classification** (in millions of dollars)

Identification code 024–0200–2–1–805	2018 actual	2019 est.	2020 est.
Direct obligations:			
12.1 Civilian personnel benefits .....			–16,449
13.0 Benefits for former personnel .....			–27,000
99.9 Total new obligations, unexpired accounts .....			–43,449

## FLEXIBLE BENEFITS PLAN RESERVE

**Program and Financing** (in millions of dollars)

Identification code 024–0800–0–1–805	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0801 FSA FEDS Risk Reserve .....	9	16	16
0900 Total new obligations, unexpired accounts (object class 25.6) .....	9	16	16
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	49	61	65
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	23	21	21
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	–2	–1	
1850 Spending auth from offsetting collections, mand (total) .....	21	20	21
1930 Total budgetary resources available .....	70	81	86
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	61	65	70
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	5	6	
3010 New obligations, unexpired accounts .....	9	16	16
3020 Outlays (gross) .....	–8	–22	–16
3050 Unpaid obligations, end of year .....	6		

Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	5	6
3200	Obligated balance, end of year .....	6	

**Budget authority and outlays, net:**

Mandatory:			
4090	Budget authority, gross .....	21	20
Outlays, gross:			
4100	Outlays from new mandatory authority .....	5	16
4101	Outlays from mandatory balances .....	3	6
4110	Outlays, gross (total) .....	8	22
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....	-1	-1
4123	Non-Federal sources .....	-22	-20
4130	Offsets against gross budget authority and outlays (total) ....	-23	-21
4160	Budget authority, net (mandatory) .....	-2	-1
4170	Outlays, net (mandatory) .....	-15	1
4180	Budget authority, net (total) .....	-2	-1
4190	Outlays, net (total) .....	-15	1

**Memorandum (non-add) entries:**

5090	Unexpired unavailable balance, SOY: Offsetting collections .....	7	9
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	9	10

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Budget Authority .....	-2	-1	
Outlays .....	-15	1	-5
Legislative proposal, not subject to PAYGO:			
Outlays .....			5
Total:			
Budget Authority .....	-2	-1	
Outlays .....	-15	1	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

**FLEXIBLE BENEFITS PLAN RESERVE**

(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 024-0800-2-1-805	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0801 FSA FEDS Risk Reserve .....			-16
0900 Total new obligations, unexpired accounts (object class 25.6) .....			-16
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [047-0618] .....			-65
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			-21
1930 Total budgetary resources available .....			-86
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-70
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-16
3020 Outlays (gross) .....			16

**Budget authority and outlays, net:**

Mandatory:			
4090	Budget authority, gross .....		-21
Outlays, gross:			
4100	Outlays from new mandatory authority .....		-16
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources .....		1
4123	Non-Federal sources .....		20
4130	Offsets against gross budget authority and outlays (total) ....		21

4170	Outlays, net (mandatory) .....		5
4180	Budget authority, net (total) .....		
4190	Outlays, net (total) .....		5

**Memorandum (non-add) entries:**

5091	Unexpired unavailable balance, transfer to GSA: Offsetting collections .....		-10
5092	Unexpired unavailable balance, EOY: Offsetting collections .....		-10

**POSTAL SERVICE RETIREE HEALTH BENEFITS FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 024-5391-0-2-551	2018 actual	2019 est.	2020 est.
0100 Balance, start of year .....	49,491	47,145	44,824
Receipts:			
Current law:			
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....		3,494	3,652
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....		-3,494	-3,652
1140 Earnings on Investments, Postal Service Retiree Health Benefits Fund .....	1,343	1,282	1,155
1140 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund .....		-976	-976
1140 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund .....		976	976
1199 Total current law receipts .....	1,343	1,282	1,155
Proposed:			
1240 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....			-3,632
1240 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....			3,632
1240 Earnings on Investments, Postal Service Retiree Health Benefits Fund .....			-1,155
1240 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund .....		976	976
1240 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund .....		-976	-976
1299 Total proposed receipts .....			-1,155
1999 Total receipts .....	1,343	1,282	
2000 Total: Balances and receipts .....	50,834	48,427	44,824
Appropriations:			
Current law:			
2101 Postal Service Retiree Health Benefits Fund .....	-1,343	-1,282	-1,155
2103 Postal Service Retiree Health Benefits Fund .....	-2,346	-2,321	-2,506
2199 Total current law appropriations .....	-3,689	-3,603	-3,661
Proposed:			
2201 Postal Service Retiree Health Benefits Fund .....			1,155
2203 Postal Service Retiree Health Benefits Fund .....			2,506
2299 Total proposed appropriations .....			3,661
2999 Total appropriations .....	-3,689	-3,603	
5098 Transfer to GSA .....			-44,824
5099 Balance, end of year .....	47,145	44,824	

**Program and Financing** (in millions of dollars)

Identification code 024-5391-0-2-551	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Obligations to FEHB Fund .....	3,689	3,603	3,661
0900 Total new obligations, unexpired accounts (object class 13.0) .....	3,689	3,603	3,661
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	1,343	1,282	1,155
1203 Appropriation (previously unavailable) .....	2,346	2,321	2,506
1260 Appropriations, mandatory (total) .....	3,689	3,603	3,661
1930 Total budgetary resources available .....	3,689	3,603	3,661
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	3,689	3,603	3,661

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND—Continued  
Program and Financing—Continued

Identification code 024–5391–0–2–551	2018 actual	2019 est.	2020 est.
3020 Outlays (gross) .....	–3,689	–3,603	–3,661
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	3,689	3,603	3,661
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,346	3,603	3,661
4101 Outlays from mandatory balances .....	1,343		
4110 Outlays, gross (total) .....	3,689	3,603	3,661
4180 Budget authority, net (total) .....	3,689	3,603	3,661
4190 Outlays, net (total) .....	3,689	3,603	3,661
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	49,491	47,145	44,824
5001 Total investments, EOY: Federal securities: Par value .....	47,145	44,824	42,318

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Budget Authority .....	3,689	3,603	3,661
Outlays .....	3,689	3,603	3,661
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			–3,661
Outlays .....			–3,661
Total:			
Budget Authority .....	3,689	3,603	
Outlays .....	3,689	3,603	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND  
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024–5391–2–2–551	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Obligations to FEHB Fund .....			–3,661
0900 Total new obligations, unexpired accounts (object class 13.0) .....			–3,661
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....			–1,155
1203 Appropriation (previously unavailable) .....			–2,506
1260 Appropriations, mandatory (total) .....			–3,661
1930 Total budgetary resources available .....			–3,661

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			–3,661
3020 Outlays (gross) .....			3,661

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....			–3,661
Outlays, gross:			
4100 Outlays from new mandatory authority .....			–3,661
4180 Budget authority, net (total) .....			–3,661
4190 Outlays, net (total) .....			–3,661

Memorandum (non-add) entries:

5001 Total investments, EOY: Federal securities: Par value .....			–42,318
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REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 024–4571–0–4–805	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0801 Human Resource Solutions .....	303	208	232
0802 National Background Investigations Bureau (NBIB) .....	1,496	1,367	547
0803 Human Resources Tools & Technology (HRTT) .....	57	55	66
0804 Enterprise Human Resources Integration .....	29	41	41
0805 USAJOBS .....	15	15	
0806 Suitability Executive Agency .....			8
0807 Human Resource Line of Business (HRLoB) .....	3	3	3
0808 Inspector General Activities .....	2	3	2
0900 Total new obligations, unexpired accounts .....	1,905	1,692	899

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	1,125	1,225	1,261
1021 Recoveries of prior year unpaid obligations .....	27		
1050 Unobligated balance (total) .....	1,152	1,225	1,261
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	1,892	1,728	350
1801 Change in uncollected payments, Federal sources .....	86		
1850 Spending auth from offsetting collections, mand (total) .....	1,978	1,728	350
1930 Total budgetary resources available .....	3,130	2,953	1,611
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	1,225	1,261	712

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	999	1,217	1,181
3010 New obligations, unexpired accounts .....	1,905	1,692	899
3020 Outlays (gross) .....	–1,660	–1,728	–2,054
3040 Recoveries of prior year unpaid obligations, unexpired .....	–27		
3050 Unpaid obligations, end of year .....	1,217	1,181	26
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	–652	–738	–738
3070 Change in uncollected pymts, Fed sources, unexpired .....	–86		
3090 Uncollected pymts, Fed sources, end of year .....	–738	–738	–738
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	347	479	443
3200 Obligated balance, end of year .....	479	443	–712

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	1,978	1,728	350
Outlays, gross:			
4100 Outlays from new mandatory authority .....	1,638	572	350
4101 Outlays from mandatory balances .....	22	1,156	1,704
4110 Outlays, gross (total) .....	1,660	1,728	2,054
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	–1,892	–1,728	–350
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....	–86		
4170 Outlays, net (mandatory) .....	–232		1,704
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	–232		1,704

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Outlays .....	–232		1,704
Legislative proposal, not subject to PAYGO:			
Outlays .....			–1,704
Total:			
Outlays .....	–232		

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

**Object Classification** (in millions of dollars)

Identification code 024-4571-0-4-805	2018 actual	2019 est.	2020 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	285	348	75
11.5 Other personnel compensation .....	28	30	6
11.9 Total personnel compensation .....	313	378	81
12.1 Civilian personnel benefits .....	101	113	23
21.0 Travel and transportation of persons .....	32	28	5
23.1 Rental payments to GSA .....	21	21	8
23.3 Communications, utilities, and miscellaneous charges .....	43	45	17
24.0 Printing and reproduction .....	1	1	1
25.2 Other services from non-Federal sources .....	1,383	1,086	754
26.0 Supplies and materials .....	5	4	1
31.0 Equipment .....	6	16	9
99.9 Total new obligations, unexpired accounts .....	1,905	1,692	899

**Employment Summary**

Identification code 024-4571-0-4-805	2018 actual	2019 est.	2020 est.
2001 Reimbursable civilian full-time equivalent employment .....	3,377	3,985	682

**REVOLVING FUND**

(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 024-4571-2-4-805	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0801 Human Resource Solutions .....			-232
0802 National Background Investigations Bureau (NBIB) .....			-547
0803 Human Resources Tools & Technology (HRTT) .....			-66
0804 Enterprise Human Resources Integration .....			-41
0806 Suitability Executive Agent .....			-8
0807 Human Resource Line of Business (HRLob) .....			-3
0808 Inspector General Activities .....			-2
0900 Total new obligations, unexpired accounts .....			-899
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [047-4615] .....			-1,261
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			-350
1930 Total budgetary resources available .....			-1,611
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-712
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-899
3020 Outlays (gross) .....			2,054
3030 Unpaid obligations transferred to other accts [047-4615] .....			-1,181
3050 Unpaid obligations, end of year .....			-26
Uncollected payments:			
3080 Uncollected pymts from Fed sources transferred to other accounts .....			738
3090 Uncollected pymts, Fed sources, end of year .....			738
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			712
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....			-350
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-350
4101 Outlays from mandatory balances .....			-1,704
4110 Outlays, gross (total) .....			-2,054
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....			350
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			-1,704

**Object Classification** (in millions of dollars)

Identification code 024-4571-2-4-805	2018 actual	2019 est.	2020 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent .....			-75
11.5 Other personnel compensation .....			-6
11.9 Total personnel compensation .....			-81
12.1 Civilian personnel benefits .....			-23
21.0 Travel and transportation of persons .....			-5
23.1 Rental payments to GSA .....			-8
23.3 Communications, utilities, and miscellaneous charges .....			-17
24.0 Printing and reproduction .....			-1
25.2 Other services from non-Federal sources .....			-754
26.0 Supplies and materials .....			-1
31.0 Equipment .....			-9
99.9 Total new obligations, unexpired accounts .....			-899

**Employment Summary**

Identification code 024-4571-2-4-805	2018 actual	2019 est.	2020 est.
2001 Reimbursable civilian full-time equivalent employment .....			-682

**Trust Funds****CIVIL SERVICE RETIREMENT AND DISABILITY FUND****Special and Trust Fund Receipts** (in millions of dollars)

Identification code 024-8135-0-7-602	2018 actual	2019 est.	2020 est.
0100 Balance, start of year .....	897,661	915,326	931,377
Receipts:			
Current law:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund .....	3,709	4,200	4,458
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund .....	31	31	31
1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....	712	700	692
1140 Agency Contributions, Civil Service Retirement and Disability Fund .....	27,430	27,487	32,010
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	3,492	3,501	3,834
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....		958	958
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....		-958	-958
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....		1,440	1,440
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....		-1,440	-1,440
1140 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....	340	296	237
1140 Treasury Interest, Civil Service Retirement and Disability Fund .....	25,244	25,110	24,025
1140 General Fund Payment to the Civil Service Retirement and Disability Fund .....	42,856	43,049	43,449
1140 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....	38	37	35
1199 Total current law receipts .....	103,852	104,411	108,771
Proposed:			
1210 Employee Contributions, Civil Service Retirement and Disability Fund .....			-4,458
1210 District of Columbia Contributions, Civil Service Retirement and Disability Fund .....			-31
1210 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....			-692
1240 Agency Contributions, Civil Service Retirement and Disability Fund .....			-32,010
1240 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....			-3,834
1240 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....			-958
1240 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....			958
1240 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....			-1,440
1240 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....			1,440

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued  
Special and Trust Fund Receipts—Continued

Identification code 024–8135–0–7–602	2018 actual	2019 est.	2020 est.
1240 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....			–237
1240 Treasury Interest, Civil Service Retirement and Disability Fund .....			–24,025
1240 General Fund Payment to the Civil Service Retirement and Disability Fund .....			–43,449
1240 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....			–35
1299 Total proposed receipts .....			–108,771
1999 Total receipts .....	103,852	104,411	
2000 Total: Balances and receipts .....	1,001,513	1,019,737	931,377
Appropriations:			
Current law:			
2101 Civil Service Retirement and Disability Fund .....	–102	–102	
2101 Civil Service Retirement and Disability Fund .....	–103,749	–104,309	–108,669
2103 Civil Service Retirement and Disability Fund .....	–4	–8	–7
2132 Civil Service Retirement and Disability Fund .....	4		
2134 Civil Service Retirement and Disability Fund .....	17,664	16,059	17,013
2199 Total current law appropriations .....	–86,187	–88,360	–91,663
Proposed:			
2201 Civil Service Retirement and Disability Fund .....			108,669
2203 Civil Service Retirement and Disability Fund .....			7
2234 Civil Service Retirement and Disability Fund .....			–17,013
2299 Total proposed appropriations .....			91,663
2999 Total appropriations .....	–86,187	–88,360	
5098 Transfer to GSA .....			–931,377
5099 Balance, end of year .....	915,326	931,377	

## Program and Financing (in millions of dollars)

Identification code 024–8135–0–7–602	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001 Annuities .....	85,615	87,853	91,274
0002 Refunds and death claims .....	421	397	387
0003 Administration - operations .....	144	95	
0004 Transfer to MSPB .....	2	2	
0005 Administration - OIG .....	5	5	
0900 Total new obligations, unexpired accounts .....	86,187	88,352	91,661
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....			8
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust fund) .....	102	102	
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	103,749	104,309	108,669
1203 Appropriation (previously unavailable) .....	4	8	7
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	–4		
1234 Appropriations precluded from obligation .....	–17,664	–16,059	–17,013
1260 Appropriations, mandatory (total) .....	86,085	88,258	91,663
1900 Budget authority (total) .....	86,187	88,360	91,663
1930 Total budgetary resources available .....	86,187	88,360	91,671
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....		8	10
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	7,454	7,684	8,006
3010 New obligations, unexpired accounts .....	86,187	88,352	91,661
3020 Outlays (gross) .....	–85,957	–88,030	–91,376
3050 Unpaid obligations, end of year .....	7,684	8,006	8,291
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	7,454	7,684	8,006
3200 Obligated balance, end of year .....	7,684	8,006	8,291
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	102	102	
Outlays, gross:			
4010 Outlays from new discretionary authority .....	78	102	

4011 Outlays from discretionary balances .....	29		
4020 Outlays, gross (total) .....	107	102	
Mandatory:			
4090 Budget authority, gross .....	86,085	88,258	91,663
Outlays, gross:			
4100 Outlays from new mandatory authority .....	78,425	80,244	82,502
4101 Outlays from mandatory balances .....	7,425	7,684	8,874
4110 Outlays, gross (total) .....	85,850	87,928	91,376
4180 Budget authority, net (total) .....	86,187	88,360	91,663
4190 Outlays, net (total) .....	85,957	88,030	91,376

## Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value .....	905,103	922,994	939,053
5001 Total investments, EOY: Federal securities: Par value .....	922,994	939,053	956,066

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Budget Authority .....	86,187	88,360	91,663
Outlays .....	85,957	88,030	91,376
Legislative proposal, not subject to PAYGO:			
Budget Authority .....			–91,663
Outlays .....			–91,376
Total:			
Budget Authority .....	86,187	88,360	
Outlays .....	85,957	88,030	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

## Status of Funds (in millions of dollars)

Identification code 024–8135–0–7–602	2018 actual	2019 est.	2020 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	905,115	923,010	939,391
0999 Total balance, start of year .....	905,115	923,010	939,391
Cash income during the year:			
Current law:			
Receipts:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund .....	3,709	4,200	4,458
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund .....	31	31	31
1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....	712	700	692
1150 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....	340	296	237
1150 Treasury Interest, Civil Service Retirement and Disability Fund .....	25,244	25,110	24,025
1160 Agency Contributions, Civil Service Retirement and Disability Fund .....			
1160 Agency Contributions, Civil Service Retirement and Disability Fund .....	27,430	27,487	32,010
1160 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....			
1160 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	3,492	3,501	3,834
1160 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....			
1160 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....			
1160 General Fund Payment to the Civil Service Retirement and Disability Fund .....	42,856	43,049	43,449
1160 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....	38	37	35
1199 Income under present law .....	103,852	104,411	108,771
Proposed:			
1210 Employee Contributions, Civil Service Retirement and Disability Fund .....			–4,458
1210 District of Columbia Contributions, Civil Service Retirement and Disability Fund .....			–31
1210 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....			–692
1250 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....			–237
1250 Treasury Interest, Civil Service Retirement and Disability Fund .....			–24,025



Offsetting governmental receipts:			
1260	Agency Contributions, Civil Service Retirement and Disability Fund .....		
1260	Agency Contributions, Civil Service Retirement and Disability Fund .....		-32,010
1260	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....		
1260	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....		-3,834
1260	Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....		
1260	Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....		
1260	General Fund Payment to the Civil Service Retirement and Disability Fund .....		-43,449
1260	Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....		-35
1299	Income proposed .....		-108,771
1999	Total cash income .....	103,852	104,411
Cash outgo during year:			
Current law:			
2100	Civil Service Retirement and Disability Fund [027-00-8135-0] .....	-85,957	-88,030
2199	Outgo under current law .....	-85,957	-88,030
Proposed:			
2200	Civil Service Retirement and Disability Fund .....		91,376
2299	Outgo under proposed legislation .....		91,376
2999	Total cash outgo (-) .....	-85,957	-88,030
Surplus or deficit:			
3110	Excluding interest .....	-7,689	-9,025
3120	Interest .....	25,584	25,406
3199	Subtotal, surplus or deficit .....	17,895	16,381
3230	Civil Service Retirement and Disability Fund .....		-8
3230	Civil Service Retirement and Disability Fund .....		-8,006
3298	Transfer to GSA .....		-931,377
3299	Total adjustments .....		-939,391
3999	Total change in fund balance .....	17,895	16,381
Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year .....	16	338
4200	Civil Service Retirement and Disability Fund .....	922,994	939,053
4200	Civil Service Retirement and Disability Fund .....		-956,066
4999	Total balance, end of year .....	923,010	939,391

**Object Classification** (in millions of dollars)

Identification code 024-8135-0-7-602	2018 actual	2019 est.	2020 est.
Direct obligations:			
25.2	Other services from non-Federal sources .....	151	102
42.0	Insurance claims and indemnities .....	85,615	87,853
44.0	Refunds and death claims .....	421	397
99.9	Total new obligations, unexpired accounts .....	86,187	88,352

**CIVIL SERVICE RETIREMENT AND DISABILITY FUND**  
(Legislative proposal, not subject to PAYGO)**Program and Financing** (in millions of dollars)

Identification code 024-8135-2-7-602	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0001	Annuities .....		-91,274
0002	Refunds and death claims .....		-387
0900	Total new obligations, unexpired accounts .....		-91,661
<b>Budgetary resources:</b>			
Unobligated balance:			
1010	Unobligated balance transfer to other accts [047-8583] .....		-8
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund) .....		-108,669
1203	Appropriation (previously unavailable) .....		-7
1234	Appropriations precluded from obligation .....		17,013
1260	Appropriations, mandatory (total) .....		-91,663
1900	Budget authority (total) .....		-91,663
1930	Total budgetary resources available .....		-91,671

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....		-10

**Change in obligated balance:**

Unpaid obligations:			
3010	New obligations, unexpired accounts .....		-91,661
3020	Outlays (gross) .....		91,376
3030	Unpaid obligations transferred to other accts [047-8583] ....		-8,006
3050	Unpaid obligations, end of year .....		-8,291
Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....		-8,291

**Budget authority and outlays, net:**

Mandatory:			
4090	Budget authority, gross .....		-91,663
Outlays, gross:			
4100	Outlays from new mandatory authority .....		-82,502
4101	Outlays from mandatory balances .....		-8,874
4110	Outlays, gross (total) .....		-91,376
4180	Budget authority, net (total) .....		-91,663
4190	Outlays, net (total) .....		-91,376

**Memorandum (non-add) entries:**

5001	Total investments, EOY: Federal securities: Par value .....		-956,066
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**Object Classification** (in millions of dollars)

Identification code 024-8135-2-7-602	2018 actual	2019 est.	2020 est.
Direct obligations:			
42.0	Insurance claims and indemnities .....		-91,274
44.0	Refunds and death claims .....		-387
99.9	Total new obligations, unexpired accounts .....		-91,661

**EMPLOYEES LIFE INSURANCE FUND****Program and Financing** (in millions of dollars)

Identification code 024-8424-0-8-602	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0801	Insurance Payments .....	3,325	3,348
0804	Administration—OPM & OIG .....	3	4
0805	Administration—long term care .....	2	3
0900	Total new obligations, unexpired accounts (object class 25.2) .....	3,330	3,355

**Budgetary resources:**

Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1 .....	44,684	45,538
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected .....	3	3
Spending authority from offsetting collections, mandatory:			
1800	Collected .....	4,181	4,404
1801	Change in uncollected payments, Federal sources .....		291
1850	Spending auth from offsetting collections, mand (total) .....	4,181	4,695
1900	Budget authority (total) .....	4,184	4,698
1930	Total budgetary resources available .....	48,868	50,236
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	45,538	46,881

**Change in obligated balance:**

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1 .....	971	1,033
3010	New obligations, unexpired accounts .....	3,330	3,355
3020	Outlays (gross) .....	-3,268	-3,267
3050	Unpaid obligations, end of year .....	1,033	1,121
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-108	-108
3070	Change in uncollected pymts, Fed sources, unexpired .....		-291
3090	Uncollected pymts, Fed sources, end of year .....	-108	-399
Memorandum (non-add) entries:			
3100	Obligated balance, start of year .....	863	925
3200	Obligated balance, end of year .....	925	722

EMPLOYEES LIFE INSURANCE FUND—Continued  
Program and Financing—Continued

Identification code 024-8424-0-8-602	2018 actual	2019 est.	2020 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	3	3	4
Outlays, gross:			
4010 Outlays from new discretionary authority .....	3	3	4
4011 Outlays from discretionary balances .....	2		
4020 Outlays, gross (total) .....	5	3	4
Mandatory:			
4090 Budget authority, gross .....	4,181	4,695	4,589
Outlays, gross:			
4100 Outlays from new mandatory authority .....	2,303	2,465	2,506
4101 Outlays from mandatory balances .....	960	799	817
4110 Outlays, gross (total) .....	3,263	3,264	3,323
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....	-575	-567	-571
4121 Interest on Federal securities .....	-676	-750	-868
4123 Non-Federal sources .....	-2,933	-3,090	-3,148
4130 Offsets against gross budget authority and outlays (total) ....	-4,184	-4,407	-4,587
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....		-291	-6
4160 Budget authority, net (mandatory) .....	-3	-3	-4
4170 Outlays, net (mandatory) .....	-921	-1,143	-1,264
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....	-916	-1,140	-1,260
<b>Memorandum (non-add) entries:</b>			
5000 Total investments, SOY: Federal securities: Par value .....	45,680	46,616	48,272
5001 Total investments, EOY: Federal securities: Par value .....	46,616	48,272	49,535

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Outlays .....	-916	-1,140	-1,260
Legislative proposal, not subject to PAYGO:			
Outlays .....			1,260
Total:			
Outlays .....	-916	-1,140	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

EMPLOYEES LIFE INSURANCE FUND  
(Legislative proposal, not subject to PAYGO)

## Program and Financing (in millions of dollars)

Identification code 024-8424-2-8-602	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0801 Insurance Payments .....			-3,379
0804 Administration—OPM & OIG .....			-4
0805 Administration—long term care .....			-3
0900 Total new obligations, unexpired accounts (object class 25.2) .....			-3,386
<b>Budgetary resources:</b>			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [047-8432] .....			-46,881
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....			-4
Spending authority from offsetting collections, mandatory:			
1800 Collected .....			-4,583
1801 Change in uncollected payments, Federal sources .....			-6
1850 Spending auth from offsetting collections, mand (total) .....			-4,589
1900 Budget authority (total) .....			-4,593
1930 Total budgetary resources available .....			-51,474
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....			-48,088

## Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts .....			-3,386
3020 Outlays (gross) .....			3,327
3030 Unpaid obligations transferred to other accts [047-8432] ....			-1,121
3050 Unpaid obligations, end of year .....			-1,180
Uncollected payments:			
3070 Change in uncollected pymts, Fed sources, unexpired .....			6
3080 Uncollected pymts from Fed sources transferred to other accounts .....			399
3090 Uncollected pymts, Fed sources, end of year .....			405
Memorandum (non-add) entries:			
3200 Obligated balance, end of year .....			-775

## Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross .....			-4
Outlays, gross:			
4010 Outlays from new discretionary authority .....			-4
Mandatory:			
4090 Budget authority, gross .....			-4,589
Outlays, gross:			
4100 Outlays from new mandatory authority .....			-2,506
4101 Outlays from mandatory balances .....			-817
4110 Outlays, gross (total) .....			-3,323
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources .....			571
4121 Interest on Federal securities .....			868
4123 Non-Federal sources .....			3,148
4130 Offsets against gross budget authority and outlays (total) ....			4,587
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....			6
4160 Budget authority, net (mandatory) .....			4
4170 Outlays, net (mandatory) .....			1,264
4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			1,260

## Memorandum (non-add) entries:

5001 Total investments, EOY: Federal securities: Par value .....			-49,535
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## EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

## Program and Financing (in millions of dollars)

Identification code 024-9981-0-8-551	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0801 Benefit payments .....	52,941	55,472	58,244
0802 Payments from OPM contingency reserve .....	267	300	300
0803 Government payment for annuitants (1960 Act) .....		1	1
0804 Administration (OPM and OIG) .....	52	53	58
0806 Administration - dental and vision program .....	4		
0900 Total new obligations, unexpired accounts (object class 25.6) .....	53,264	55,826	58,603
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	23,337	24,606	24,857
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	53	53	58
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	54,418	55,951	58,785
1801 Change in uncollected payments, Federal sources .....	62	73	119
1850 Spending auth from offsetting collections, mand (total) .....	54,480	56,024	58,904
1900 Budget authority (total) .....	54,533	56,077	58,962
1930 Total budgetary resources available .....	77,870	80,683	83,819
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year .....	24,606	24,857	25,216
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	4,877	4,965	4,974
3010 New obligations, unexpired accounts .....	53,264	55,826	58,603
3020 Outlays (gross) .....	-53,176	-55,817	-58,596
3050 Unpaid obligations, end of year .....	4,965	4,974	4,981

Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2,233	-2,295	-2,368
3070	Change in uncollected pymts, Fed sources, unexpired .....	-62	-73	-119
3090	Uncollected pymts, Fed sources, end of year .....	-2,295	-2,368	-2,487
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	2,644	2,670	2,606
3200	Obligated balance, end of year .....	2,670	2,606	2,494
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	53	53	58
Outlays, gross:				
4010	Outlays from new discretionary authority .....	37	53	58
4011	Outlays from discretionary balances .....	18		
4020	Outlays, gross (total) .....	55	53	58
Mandatory:				
4090	Budget authority, gross .....	54,480	56,024	58,904
Outlays, gross:				
4100	Outlays from new mandatory authority .....	48,302	50,536	53,301
4101	Outlays from mandatory balances .....	4,819	5,228	5,237
4110	Outlays, gross (total) .....	53,121	55,764	58,538
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal Sources (OIG) .....	-37,761	-38,752	-40,629
4121	Interest on Federal securities .....	-322	-371	-488
4123	Non-Federal sources .....	-16,388	-16,881	-17,726
4130	Offsets against gross budget authority and outlays (total) ....	-54,471	-56,004	-58,843
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-62	-73	-119
4160	Budget authority, net (mandatory) .....	-53	-53	-58
4170	Outlays, net (mandatory) .....	-1,350	-240	-305
4180	Budget authority, net (total) .....			
4190	Outlays, net (total) .....	-1,295	-187	-247
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	26,021	27,370	28,773
5001	Total investments, EOY: Federal securities: Par value .....	27,370	28,773	29,105

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

	2018 actual	2019 est.	2020 est.
Enacted/requested:			
Outlays .....	-1,295	-187	-247
Legislative proposal, not subject to PAYGO:			
Outlays .....			247
Total:			
Outlays .....	-1,295	-187	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel Management section of the GSA chapter of the *Appendix* for more information on this account.

**Status of Funds** (in millions of dollars)

Identification code 024-9981-0-8-551	2018 actual	2019 est.	2020 est.
Unexpended balance, start of year:			
0100 Balance, start of year .....	25,982	27,375	27,562
0298 Reconciliation adjustment .....	44		
0999 Total balance, start of year .....	26,026	27,375	27,562
Cash income during the year:			
Current law:			
Receipts:			
1130 Employees and Retired Employees Health Benefits Funds .....	16,388	16,881	17,726
1150 Employees and Retired Employees Health Benefits Funds .....	322	371	488
1160 Employees and Retired Employees Health Benefits Funds .....	37,761	38,752	40,629
1199 Income under present law .....	54,471	56,004	58,843
Proposed:			
Offsetting receipts (proprietary):			
1230 Employees and Retired Employees Health Benefits Funds .....			-17,726
1250 Employees and Retired Employees Health Benefits Funds .....			-488
Offsetting governmental receipts:			
1260 Employees and Retired Employees Health Benefits Funds .....			-40,629

1299	Income proposed .....			-58,843
1999	Total cash income .....	54,471	56,004	
Cash outgo during year:				Current law:
2100	Employees and Retired Employees Health Benefits Funds [027-00-9981-0] .....	-53,176	-55,817	
2199	Outgo under current law .....	-53,176	-55,817	-58,596
Proposed:				Employees and Retired Employees Health Benefits Funds .....
2200	Employees and Retired Employees Health Benefits Funds .....			
2299	Outgo under proposed legislation .....			58,596
2999	Total cash outgo (-) .....	-53,176	-55,817	
Surplus or deficit:				Excluding interest .....
3110	Excluding interest .....	973	-184	
3120	Interest .....	322	371	
3199	Subtotal, surplus or deficit .....	1,295	187	
3230	Employees and Retired Employees Health Benefits Funds .....			-24,857
3230	Employees and Retired Employees Health Benefits Funds .....			-4,974
3230	Employees and Retired Employees Health Benefits Funds .....			2,368
3298	Reconciliation adjustment .....	54		
3298	Transfer to GSA .....			-99
3299	Total adjustments .....	54		-27,562
3999	Total change in fund balance .....	1,349	187	-27,562
Unexpended balance, end of year:				Uninvested balance (net), end of year .....
4100	Uninvested balance (net), end of year .....	5	-1,211	
4200	Employees and Retired Employees Health Benefits Funds .....	27,370	28,773	29,105
4200	Employees and Retired Employees Health Benefits Funds .....			-29,105
4999	Total balance, end of year .....	27,375	27,562	

**EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS**  
(Legislative proposal, not subject to PAYGO)

**Program and Financing** (in millions of dollars)

Identification code 024-9981-2-8-551	2018 actual	2019 est.	2020 est.
<b>Obligations by program activity:</b>			
0801	Benefit payments .....		-58,244
0802	Payments from OPM contingency reserve .....		-300
0803	Government payment for annuitants (1960 Act) .....		-1
0804	Administration (OPM and OIG) .....		-58
0900	Total new obligations, unexpired accounts (object class 25.6) .....		-58,603
<b>Budgetary resources:</b>			
Unobligated balance:			
1010	Unobligated balance transfer to other accts [047-8433] .....		-24,857
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700	Collected .....		-58
Spending authority from offsetting collections, mandatory:			
1800	Collected .....		-58,785
1801	Change in uncollected payments, Federal sources .....		-119
1850	Spending auth from offsetting collections, mand (total) .....		-58,904
1900	Budget authority (total) .....		-58,962
1930	Total budgetary resources available .....		-83,819
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....		-25,216
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....		-58,603
3020	Outlays (gross) .....		58,596
3030	Unpaid obligations transferred to other accts [047-8433] ....		-4,974
3050	Unpaid obligations, end of year .....		-4,981
Uncollected payments:			
3070	Change in uncollected pymts, Fed sources, unexpired .....		119
3080	Uncollected pymts from Fed sources transferred to other accounts .....		2,368
3090	Uncollected pymts, Fed sources, end of year .....		2,487
Memorandum (non-add) entries:			
3200	Obligated balance, end of year .....		-2,494

**Budget authority and outlays, net:**

Discretionary:			
4000	Budget authority, gross .....		-58
Outlays, gross:			
4010	Outlays from new discretionary authority .....		-58

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS—Continued  
Program and Financing—Continued

Identification code 024–9981–2–8–551	2018 actual	2019 est.	2020 est.
Mandatory:			
4090 Budget authority, gross .....			–58,904
Outlays, gross:			
4100 Outlays from new mandatory authority .....			–53,301
4101 Outlays from mandatory balances .....			–5,237
4110 Outlays, gross (total) .....			–58,538
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal Sources (OIG) .....			40,629
4121 Interest on Federal securities .....			488
4123 Non-Federal sources .....			17,726
4130 Offsets against gross budget authority and outlays (total) ....			58,843
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired .....			119
4160 Budget authority, net (mandatory) .....			58
4170 Outlays, net (mandatory) .....			305

4180 Budget authority, net (total) .....			
4190 Outlays, net (total) .....			247

## Memorandum (non-add) entries:

5001 Total investments, EOY: Federal securities: Par value .....			–29,105
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## GENERAL FUND RECEIPT ACCOUNT

(in millions of dollars)

	2018 actual	2019 est.	2020 est.
Offsetting receipts from the public:			
024–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	5	2	2
024–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts: Legislative proposal, not subject to PAYGO .....			–2
General Fund Offsetting receipts from the public .....	5	2	