

# 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; 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, \$225,262,000: Provided, That of the total amount made available under this heading, \$19,373,000 shall remain available until expended, for information technology modernization and Trust Fund Federal Financial System migration or modernization, and shall be in addition to funds otherwise made available for such purposes: Provided further, That of the total amount made available under this heading, \$1,381,748 may be made available 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 in addition \$190,316,000 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 further, That the provisions of this appropriation shall not affect the authority to use applicable trust funds as provided by sections 8348(a)(1)(B), 8958(f)(2)(A), 8988(f)(2)(A), 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 2023, 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: Provided further, That not to exceed 5 percent of amounts made available under this heading may be transferred to an information technology working capital fund established for purposes authorized by subtitle G of title X of division A of the National Defense Authorization Act for Fiscal Year 2018 (Public Law 115-91; 40 U.S.C. 11301 note) upon advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That amounts transferred to such a fund under the preceding proviso from any organizational category of the Office of Personnel Management shall not exceed 5 percent of the organizational category's budget, as identified in the report required by section 608 of this Act: Provided further, That amounts transferred to such a fund shall remain available for obligation through September 30, 2026.

Note.—A full-year 2022 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, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

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

Identification code 024-0100-0-1-805	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
0001 Employee Services .....	36	32	46
0002 Merit System Audit & Compliance .....	12	13	17
0003 Office of the Chief Financial Officer .....	2	10	12
0004 Office of the Chief Information Officer .....	36	33	63
0005 Executive Services .....	13	17	26
0009 Administrative Services and Centrally Financed .....	41	43	47
0010 Human Capital Data Management & Modernization .....	10	12	14
0100 Total direct program .....	150	160	225
0799 Total direct obligations .....	150	160	225
0801 Trust Fund activity .....	376	170	190
0900 Total new obligations, unexpired accounts .....	526	330	415

<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	18	26	32
1011 Unobligated balance transfer from other acct [047-0616] ....	.....	6	4
1012 Unobligated balance transfers between expired and unexpired accounts .....	3	.....	.....
1021 Recoveries of prior year unpaid obligations .....	3	.....	.....
1070 Unobligated balance (total) .....	24	32	36
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	160	160	225
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	307	170	190
1701 Change in uncollected payments, Federal sources .....	73	.....	.....
1750 Spending auth from offsetting collections, disc (total) .....	380	170	190
1900 Budget authority (total) .....	540	330	415
1930 Total budgetary resources available .....	564	362	451
Memorandum (non-add) entries:			
1940 Unobligated balance expiring .....	-12	.....	.....
1941 Unexpired unobligated balance, end of year .....	26	32	36
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	167	176	44
3010 New obligations, unexpired accounts .....	526	330	415
3011 Obligations ("upward adjustments"), expired accounts .....	4	.....	.....
3020 Outlays (gross) .....	-512	-462	-416
3040 Recoveries of prior year unpaid obligations, unexpired .....	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired .....	-6	.....	.....
3050 Unpaid obligations, end of year .....	176	44	43
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-210	-166	-166
3070 Change in uncollected pymts, Fed sources, unexpired .....	-73	.....	.....
3071 Change in uncollected pymts, Fed sources, expired .....	117	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-166	-166	-166
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-43	10	-122
3200 Obligated balance, end of year .....	10	-122	-123
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	540	330	415
Outlays, gross:			
4010 Outlays from new discretionary authority .....	376	309	386
4011 Outlays from discretionary balances .....	136	153	30
4020 Outlays, gross (total) .....	512	462	416
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-406	-170	-190
4033 Non-Federal sources .....	-4	.....	.....
4040 Offsets against gross budget authority and outlays (total) ....	-410	-170	-190
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired .....	-73	.....	.....
4052 Offsetting collections credited to expired accounts .....	103	.....	.....
4060 Additional offsets against budget authority only (total) ....	30	.....	.....
4070 Budget authority, net (discretionary) .....	160	160	225
4080 Outlays, net (discretionary) .....	102	292	226
4180 Budget authority, net (total) .....	160	160	225
4190 Outlays, net (total) .....	102	292	226

The Office of Personnel Management's (OPM) mission is to recruit, retain and honor a world-class workforce for the American people. OPM will lead the way in making the Federal Government the model employer by being the model agency in implementing best practices, leading by example, and becoming the change we want to see.

The functions and objectives of OPM's major organizations are:

**Employee Services.**—Develops human resource (HR) policies for Executive Branch agencies and provides policy direction and leadership in designing, developing, and promulgating Government-wide HR systems and programs for recruitment, staffing, classification, pay, leave, training, performance management and recognition, employee development, management of executive resources, work/life/wellness programs, and labor and employee relations.

## SALARIES AND EXPENSES—Continued

**Merit System Accountability and Compliance.**—Ensures Federal agency HR programs are effective, efficient, and meet merit system principles and related civil service requirements by working directly with other Federal agency Chief Human Capital Officers, Accountability Program Managers, HR managers and specialists. It improves agency programs that are not in compliance with Federal HR policies and regulation; and improves the effectiveness and efficiency of the agency programs to meet agency mission and objectives.

**Retirement Services Program.**—Administers the Civil Service Retirement System and the Federal Employees Retirement System, serving Federal retirees and survivors who receive monthly annuity payments. Retirement Services Program will continue to focus on making initial eligibility determinations, adjudicating new retirements, initiating survivor benefit payments, and calculating post retirement changes due to disability and death.

**Healthcare & Insurance.**—Administers the Federal Employees Health Benefits Program, the Federal Employees' Group Life Insurance Program, the Federal Flexible Spending Account Program, the Federal Long Term Care Insurance Program, and the Federal Employee Dental and Vision Insurance Program. These programs provide a complete suite of insurance benefits for more than eight million Federal employees, retirees, and their families.

## Object Classification (in millions of dollars)

Identification code 024-0100-0-1-805	2021 actual	2022 est.	2023 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent .....	52	66	80
11.3 Other than full-time permanent .....	.....	3	3
11.5 Other personnel compensation .....	2	.....	.....
11.9 Total personnel compensation .....	54	69	83
12.1 Civilian personnel benefits .....	18	23	29
21.0 Travel and transportation of persons .....	.....	1	1
23.3 Communications, utilities, and miscellaneous charges .....	39	24	30
25.2 Other services from non-Federal sources .....	36	43	80
31.0 Equipment .....	3	.....	2
99.0 Direct obligations .....	150	160	225
99.0 Reimbursable obligations .....	376	170	190
99.9 Total new obligations, unexpired accounts .....	526	330	415

## Employment Summary

Identification code 024-0100-0-1-805	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment .....	656	729	861
2001 Reimbursable civilian full-time equivalent employment .....	1,087	704	749

## 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, \$5,556,000, and in addition, not to exceed \$35,163,000 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.

Note.—A full-year 2022 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, 2022 (Division A of Public Law 117-43, as amended). The amounts included for 2022 reflect the annualized level provided by the continuing resolution.

## Program and Financing (in millions of dollars)

Identification code 024-0400-0-1-805	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
0001 Program oversight (audits, investigations, etc.) .....	5	5	6
0801 Office of Inspector General (Reimbursable) .....	27	27	35
0900 Total new obligations, unexpired accounts .....	32	32	41
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation .....	5	5	6
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	27	27	35
1900 Budget authority (total) .....	32	32	41
1930 Total budgetary resources available .....	32	32	41
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	3	3	.....
3010 New obligations, unexpired accounts .....	32	32	41
3020 Outlays (gross) .....	-32	-35	-41
3050 Unpaid obligations, end of year .....	3	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-5	-2	-2
3071 Change in uncollected pymts, Fed sources, expired .....	3	.....	.....
3090 Uncollected pymts, Fed sources, end of year .....	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	-2	1	-2
3200 Obligated balance, end of year .....	1	-2	-2
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000 Budget authority, gross .....	32	32	41
Outlays, gross:			
4010 Outlays from new discretionary authority .....	28	31	40
4011 Outlays from discretionary balances .....	4	4	1
4020 Outlays, gross (total) .....	32	35	41
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources .....	-29	-27	-35
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts .....	2	.....	.....
4060 Additional offsets against budget authority only (total) .....	2	.....	.....
4070 Budget authority, net (discretionary) .....	5	5	6
4080 Outlays, net (discretionary) .....	3	8	6
4180 Budget authority, net (total) .....	5	5	6
4190 Outlays, net (total) .....	3	8	6

This appropriation funds the U.S. Office of Personnel Management (OPM) Office of Inspector General's (OIG) efforts to protect the integrity of OPM's programs and operations. The OPM OIG's audits, investigations, evaluations, and administrative sanctions programs serve to prevent and detect fraud, waste, abuse, and mismanagement. The OPM OIG's Office of Audits conducts audits of OPM programs and operations. The Office of Audits issued 39 audit reports in 2021, with questioned costs totaling over \$29 million. The majority of the Office of Audits' work involves the Federal Employees Health Benefits Program (FEHBP), auditing the health insurance carriers that contract with OPM as well as the pharmacy benefit managers these carriers use to administer the pharmacy benefit. In addition, the Office of Audits focuses on other key OPM benefits programs, including the Federal retirement program, the Federal Employees' Group Life Insurance Program, the Federal Employee Dental and Vision Insurance Program, the Federal Long Term Care Insurance Program, and the Federal Flexible Spending Accounts. The OPM OIG also conducts information systems audits that cover general and application controls and security within OPM information systems and programs as well as OPM contractor systems, such as those of FEHBP insurance carriers. One key project is to provide ongoing oversight of OPM's information technology (IT) modernization efforts. The OPM OIG's longstanding expertise in these areas has been recognized and endorsed by the Congress. The OPM OIG's continued oversight of these efforts is essential to the IT security posture of OPM, its

systems, and the highly sensitive data contained in these systems. The Office of Audits also conducts audits of OPM revolving fund programs and operations, and the Office of Audits is responsible for the oversight of the OPM financial statement audit, which is conducted by an independent public accounting firm. The OPM OIG's Office of Investigations detects and investigates improper and illegal activities potentially involving OPM programs, personnel, contractors or operations. The Office of Investigations is a statutory law enforcement organization, with its special agents having the authority to carry firearms, issue subpoenas, and to seek and execute both search and arrest warrants. In 2021, the OPM OIG's activities led to 30 arrests, 35 indictments/criminal informations, and 33 criminal convictions, resulting in over \$23 million in recoveries to the OPM Trust Funds. In addition, the Office of Investigations partnered with the U.S. Department of Justice (DOJ) and other Federal, state, and local law enforcement agencies to investigate and help prosecute and collect fines, penalties, and forfeitures to the Federal Government totaling over \$466 million. Based on the evidence gathered during OPM OIG investigations, the Office of Investigations pursues appropriate remedies, including referrals to the DOJ for criminal prosecutions or civil action, and/or referral to OPM or to the OIGs FEHBP Administrative Sanctions program. The Office of Investigations also investigates allegations of fraud against OPM programs, such as the FEHBP and the Civil Service and Federal Employees Retirement Systems. When appropriate, the Office of Investigations also conducts investigations of OPM internal operations and employee and contractor misconduct. The OPM OIG's Office of Evaluations conducts nationwide studies of OPM programs from a broad, issue-based perspective, as well as evaluations of specific areas of operation and matters of urgent concern. The Office of Evaluations conducts special reviews in response to Congressional requests for studies or information that may require immediate attention and OPM management requests for independent assessments. Evaluators in this office use a variety of methods and techniques to evaluate and assess an OPM operation or concern to develop recommendations for OPM management, the Congress, and the public. In 2021, the Office of Evaluations issued one final evaluation report. Finally, the OPM OIG FEHBP Administrative Sanctions program debars and suspends health care providers whose loss of licensure or conduct may pose a health and safety risk to FEHBP enrollees and their families or a financial threat to the FEHBP. In 2021, the OPM OIG was responsible for 710 suspensions and debarments within the FEHBP. In January 2014, the Congress passed the OPM IG Act (P.L. 113-80). This legislation has provided the necessary funding for the OPM OIG to audit, investigate, and provide other oversight of the activities of the OPM revolving fund programs and operations.

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

Identification code 024-0400-0-1-805	2021 actual	2022 est.	2023 est.
<b>Direct obligations:</b>			
11.1 Personnel compensation: Full-time permanent .....	3	3	4
12.1 Civilian personnel benefits .....	1	1	1
23.3 Communications, utilities, and miscellaneous charges .....	1	1	1
99.0 Direct obligations .....	5	5	6
99.0 Reimbursable obligations .....	27	27	35
<b>99.9 Total new obligations, unexpired accounts .....</b>	<b>32</b>	<b>32</b>	<b>41</b>

#### Employment Summary

Identification code 024-0400-0-1-805	2021 actual	2022 est.	2023 est.
1001 Direct civilian full-time equivalent employment .....	24	24	26
2001 Reimbursable civilian full-time equivalent employment .....	111	111	168

#### GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

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

Identification code 024-0206-0-1-551	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
0001 Government contribution for annuitants benefits (1959 Act) .....	13,595	14,329	14,570
0002 Government contribution for annuitants benefits (1960 Act) .....	.....	1	1
<b>0900 Total new obligations, unexpired accounts (object class 13.0) .....</b>	<b>13,595</b>	<b>14,330</b>	<b>14,571</b>

##### Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation .....	13,595	14,330	14,571
<b>1930 Total budgetary resources available .....</b>	<b>13,595</b>	<b>14,330</b>	<b>14,571</b>

##### Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,511	1,583	.....
3010 New obligations, unexpired accounts .....	13,595	14,330	14,571
3020 Outlays (gross) .....	-13,523	-15,913	-14,571
<b>3050 Unpaid obligations, end of year .....</b>			
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	1,511	1,583	.....
3200 Obligated balance, end of year .....	1,583	.....	.....

##### Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross .....	13,595	14,330	14,571
Outlays, gross:			
4100 Outlays from new mandatory authority .....	12,012	14,330	13,373
4101 Outlays from mandatory balances .....	1,511	1,583	1,198
4110 Outlays, gross (total) .....	13,523	15,913	14,571
4180 Budget authority, net (total) .....	13,595	14,330	14,571
4190 Outlays, net (total) .....	13,523	15,913	14,571

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

	2021 actual	2022 est.	2023 est.
<b>Enacted/requested:</b>			
Budget Authority .....	13,595	14,330	14,571
Outlays .....	13,523	15,913	14,571
<b>Legislative proposal, subject to PAYGO:</b>			
Budget Authority .....	.....	.....	77
Outlays .....	.....	.....	77
<b>Total:</b>			
Budget Authority .....	13,595	14,330	14,648
Outlays .....	13,523	15,913	14,648

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 Postal Service Retiree Health Benefits Fund to finance a portion of United States Postal Service annuitants' health benefit costs.

	2021 actual	2022 est.	2023 est.
FEHB .....	1,922,043	1,944,202	1,964,991
USPS annuitants (non-add) .....	419,000	419,000	419,000
REHB .....	71	59	48
<b>Total, annuitants .....</b>	<b>1,922,114</b>	<b>1,944,261</b>	<b>1,965,039</b>

#### GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

(Legislative proposal, subject to PAYGO)

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

Identification code 024-0206-4-1-551	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
0002 Government contribution for annuitants benefits (1960 Act) .....	.....	.....	77

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS—Continued  
Program and Financing—Continued

Identification code 024-0206-4-1-551	2021 actual	2022 est.	2023 est.
0900 Total new obligations, unexpired accounts (object class 13.0) .....	77		
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200      Appropriation .....	77		
1930 Total budgetary resources available .....	77		
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010      New obligations, unexpired accounts .....	77		
3020      Outlays (gross) .....	77	77	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090      Budget authority, gross .....	77		
Outlays, gross:			
4100      Outlays from new mandatory authority .....	77		
4180      Budget authority, net (total) .....	77		
4190      Outlays, net (total) .....	77		

The President's 2023 Budget proposals aims to improve access to behavioral health services by requiring coverage of three primary visits and three behavior health visits without cost-sharing for all Federal Employees Health Benefit Program plans.

## GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

## Program and Financing (in millions of dollars)

Identification code 024-0500-0-1-602	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
Government Payment for Annuitants, Employee Life Insurance (Direct) .....			
0001      41	40	41	
0900 Total new obligations, unexpired accounts (object class 25.2) .....	41	40	41
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200      Appropriation .....	41	40	41
1930 Total budgetary resources available .....	41	40	41
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3000      Unpaid obligations, brought forward, Oct 1 .....	5	6	6
3010      New obligations, unexpired accounts .....	41	40	41
3020      Outlays (gross) .....	40	40	41
3050      Unpaid obligations, end of year .....	6	6	6
Memorandum (non-add) entries:			
3100      Obligated balance, start of year .....	5	6	6
3200      Obligated balance, end of year .....	6	6	6
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090      Budget authority, gross .....	41	40	41
Outlays, gross:			
4100      Outlays from new mandatory authority .....	35	34	36
4101      Outlays from mandatory balances .....	5	6	5
4110      Outlays, gross (total) .....	40	40	41
4180      Budget authority, net (total) .....	41	40	41
4190      Outlays, net (total) .....	40	40	41

Per Public Law 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

## Program and Financing (in millions of dollars)

Identification code 024-0200-0-1-805	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
Payment of Government share of retirement costs .....			
0002      18,786	18,400	18,000	
0003      Transfers for interest on unfunded liability and payment of military service annuities .....	27,154	27,500	28,000
0005      Spouse equity payment .....	35	35	35
0900 Total new obligations, unexpired accounts .....	45,975	45,935	46,035
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1200      Appropriation .....	27,154	27,500	28,000
1200      Appropriation .....	18,821	18,435	18,035
1260      Appropriations, mandatory (total) .....	45,975	45,935	46,035
1930 Total budgetary resources available .....	45,975	45,935	46,035
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010      New obligations, unexpired accounts .....	45,975	45,935	46,035
3020      Outlays (gross) .....	45,975	45,935	46,035
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090      Budget authority, gross .....	45,975	45,935	46,035
Outlays, gross:			
4100      Outlays from new mandatory authority .....	45,975	45,935	46,035
4180      Budget authority, net (total) .....	45,975	45,935	46,035
4190      Outlays, net (total) .....	45,975	45,935	46,035

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. 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.*—The Civil Service Retirement Amendments of 1969 provides for an annual appropriation to amortize, over a 30-year period, all increases in Civil Service Retirement System costs resulting from acts of the Congress granting new or liberalized benefits, extensions of coverage, or pay raises, exclusive of the effects of cost-of-living adjustments. The Office of Personnel Management notifies 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. The Civil Service Retirement Amendments of 1969 also provides permanent, indefinite authorization for the Secretary of the Treasury to transfer, on an annual basis, an amount equal to five percent interest on the Civil Service Retirement and Disability Fund's 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 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, and annuities under special Acts to be credited to the Civil Service Retirement and Disability Fund, may be paid out of the Civil Service Retirement and Disability Fund.

## Object Classification (in millions of dollars)

Identification code 024-0200-0-1-805	2021 actual	2022 est.	2023 est.
<b>Direct obligations:</b>			
12.1      Civilian personnel benefits .....	18,821	18,435	18,035

13.0	Benefits for former personnel .....	27,154	27,500	28,000
99.9	Total new obligations, unexpired accounts .....	45,975	45,935	46,035

## FLEXIBLE BENEFITS PLAN RESERVE

## Program and Financing (in millions of dollars)

Identification code 024-0800-0-1-805		2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>				
0801	FSA FEDS Risk Reserve .....	12	11	11
0900	Total new obligations, unexpired accounts (object class 25.6) .....	12	11	11

## Budgetary resources:

1000	Unobligated balance:			
	Unobligated balance brought forward, Oct 1 .....	67	58	54
<b>Budget authority:</b>				
1800	Spending authority from offsetting collections, mandatory:			
1823	Collected .....	4	8	21
	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total) .....	3	7	20
1930	Total budgetary resources available .....	70	65	74
<b>Memorandum (non-add) entries:</b>				
1941	Unexpired unobligated balance, end of year .....	58	54	63

## Change in obligated balance:

3000	Unpaid obligations:			
	Unpaid obligations, brought forward, Oct 1 .....	7	7	7
3010	New obligations, unexpired accounts .....	12	11	11
3020	Outlays (gross) .....	-12	-11	-10
<b>Memorandum (non-add) entries:</b>				
3100	Obligated balance, start of year .....	7	7	7
3200	Obligated balance, end of year .....	7	7	8

## Budget authority and outlays, net:

4090	Mandatory:			
	Budget authority, gross .....	3	7	20
<b>Outlays:</b>				
4100	Outlays from new mandatory authority .....	3	8	7
4101	Outlays from mandatory balances .....	9	3	3
4110	Outlays, gross (total) .....	12	11	10
<b>Offsets against gross budget authority and outlays:</b>				
4120	Offsetting collections (collected) from:			
4123	Federal sources .....	-1	-1	-1
	Non-Federal sources .....	-3	-7	-20
4130	Offsets against gross budget authority and outlays (total) ....	-4	-8	-21
4160	Budget authority, net (mandatory) .....	-1	-1	-1
4170	Outlays, net (mandatory) .....	8	3	-11
4180	Budget authority, net (total) .....	-1	-1	-1
4190	Outlays, net (total) .....	8	3	-11

## Memorandum (non-add) entries:

5090	Unexpired unavailable balance, SOY: Offsetting collections .....	11	12	13
5092	Unexpired unavailable balance, EOY: Offsetting collections .....	12	13	14

This account contains reserve resources required under the Office of Personnel Management's (OPM) contract with the administrator of the Flexible Benefits program. This account is funded by payments 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, for program enhancements, and for OPM's administration of the program. The reserve account may also be used to mitigate Federal agencies' contractual costs for the program when the account balance exceeds that deemed necessary to defray reasonable risk.

## POSTAL SERVICE RETIREE HEALTH BENEFITS FUND

## Special and Trust Fund Receipts (in millions of dollars)

Identification code 024-5391-0-2-551	2021 actual	2022 est.	2023 est.
0100 Balance, start of year .....	41,868	38,849	35,579
<b>Receipts:</b>			
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....	4,262	4,471	
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund .....	-4,262	-4,471	
1140 Earnings on Investments, Postal Service Retiree Health Benefits Fund .....	1,021	910	809
1140 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund .....	-907	-907	
1140 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund .....	907	907	
1199 Total current law receipts .....	1,021	910	809
<b>Proposed:</b>			
1240 Earnings on Investments, Postal Service Retiree Health Benefits Fund .....	.....	.....	-1
1999 Total receipts .....	1,021	910	808
<b>Appropriations:</b>			
2100 Total: Balances and receipts .....	42,889	39,759	36,387
<b>Current law:</b>			
2101 Postal Service Retiree Health Benefits Fund .....	-1,021	-1,045	-1,101
2103 Postal Service Retiree Health Benefits Fund .....	-3,019	-3,135	-3,302
2199 Total current law appropriations .....	-4,040	-4,180	-4,403
<b>Proposed:</b>			
2201 Postal Service Retiree Health Benefits Fund .....	.....	.....	-23
2999 Total appropriations .....	-4,040	-4,180	-4,426
5099 Balance, end of year .....	38,849	35,579	31,961

## Program and Financing (in millions of dollars)

Identification code 024-5391-0-2-551	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
0001 Obligations to FEHB Fund .....	4,040	4,180	4,403
0900 Total new obligations, unexpired accounts (object class 13.0) .....	4,040	4,180	4,403

## Budgetary resources:

4090	Budget authority:			
<b>Outlays:</b>				
4100	Outlays from new mandatory authority .....	3	8	7
4101	Outlays from mandatory balances .....	9	3	3
4110	Outlays, gross (total) .....	12	11	10
<b>Offsets against gross budget authority and outlays:</b>				
4120	Offsetting collections (collected) from:			
4123	Federal sources .....	-1	-1	-1
	Non-Federal sources .....	-3	-7	-20
4130	Offsets against gross budget authority and outlays (total) ....	-4	-8	-21
4160	Budget authority, net (mandatory) .....	-1	-1	-1
4170	Outlays, net (mandatory) .....	8	3	-11
4180	Budget authority, net (total) .....	-1	-1	-1
4190	Outlays, net (total) .....	8	3	-11

## Change in obligated balance:

3010	Unpaid obligations:			
	New obligations, unexpired accounts .....	4,040	4,180	4,403
3020	Outlays (gross) .....	-4,040	-4,180	-4,403

## Budget authority and outlays, net:

4090	Mandatory:			
<b>Outlays:</b>				
4100	Outlays from new mandatory authority .....	.....	4,180	4,403
4101	Outlays from mandatory balances .....	4,040	.....	.....
4110	Outlays, gross (total) .....	4,040	4,180	4,403
4180	Budget authority, net (total) .....	4,040	4,180	4,403
4190	Outlays, net (total) .....	4,040	4,180	4,403

## Memorandum (non-add) entries:

5000	Total investments, SOY: Federal securities: Par value .....	41,868	38,849	35,790
5001	Total investments, EOY: Federal securities: Par value .....	38,849	35,790	32,196

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

	2021 actual	2022 est.	2023 est.
<b>Enacted/requested:</b>			
Budget Authority .....	4,040	4,180	4,403
Outlays .....	4,040	4,180	4,403

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND—Continued			
Summary of Budget Authority and Outlays—Continued			
	2021 actual	2022 est.	2023 est.
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	23	
Outlays .....	.....	23	
Total:			
Budget Authority .....	4,040	4,180	4,426
Outlays .....	4,040	4,180	4,426

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND			
(Legislative proposal, subject to PAYGO)			
Program and Financing (in millions of dollars)			
Identification code 024-5391-4-2-551	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
0001 Obligations to FEHB Fund .....	.....	23	
0900 Total new obligations, unexpired accounts (object class 13.0) .....	.....	23	
<b>Budgetary resources:</b>			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	.....	23	
1930 Total budgetary resources available .....	.....	23	
<b>Change in obligated balance:</b>			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	23	
3020 Outlays (gross) .....	.....	-23	
<b>Budget authority and outlays, net:</b>			
Mandatory:			
4090 Budget authority, gross .....	.....	23	
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	23	
4180 Budget authority, net (total) .....	.....	23	
4190 Outlays, net (total) .....	.....	23	
<b>Memorandum (non-add) entries:</b>			
5001 Total investments, EOY: Federal securities: Par value .....	.....	-23	

The President's 2023 Budget proposals aims to improve access to behavioral health services by requiring coverage of three primary visits and three behavior health visits without cost-sharing for all Federal Employees Health Benefit Program plans.

## REVOLVING FUND

## Program and Financing (in millions of dollars)

	2021 actual	2022 est.	2023 est.
<b>Identification code 024-4571-0-4-805</b>			
<b>Obligations by program activity:</b>			
0801 Human Resource Solutions .....			
0802 National Background Investigations Bureau (NBIB) .....	396	334	357
0803 Human Resources Tools & Technology (HRTT) .....	11	.....	.....
0804 Enterprise Human Resources Integration .....	71	80	84
0806 Suitability Executive Agent .....	27	39	19
0807 Human Resource Line of Business (HRLoB) .....	6	10	10
0808 Inspector General Activities .....	2	3	3
0810 Credit Monitoring .....	1	1	1
0811 National Background Investigations Bureau Transition .....	61	86	86
0900 Total new obligations, unexpired accounts .....	577	553	560
<b>Budgetary resources:</b>			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	712	380	384
1010 Unobligated balance transfer to other accts [097-4932] .....	-58	.....	.....
1021 Recoveries of prior year unpaid obligations .....	145	.....	.....
1070 Unobligated balance (total) .....	799	380	384
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	476	557	554

1801	Change in uncollected payments, Federal sources .....	-318	.....	.....
1850	Spending auth from offsetting collections, mand (total) .....	158	557	554
1930	Total budgetary resources available .....	957	937	938
1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year .....	380	384	378

<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	343	299	295
3010	New obligations, unexpired accounts .....	577	553	560
3020	Outlays (gross) .....	-476	-557	-555
3040	Recoveries of prior year unpaid obligations, unexpired .....	-145	.....	.....
3050	Unpaid obligations, end of year .....	299	295	300
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-571	-253	-253
3070	Change in uncollected pymts, Fed sources, unexpired .....	318	.....	.....
3090	Uncollected pymts, Fed sources, end of year .....	-253	-253	-253
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	-228	46	42
3200	Obligated balance, end of year .....	46	42	47

<b>Budget authority and outlays, net:</b>				
Mandatory:				
4090	Budget authority, gross .....	158	557	554
Outlays, gross:				
4100	Outlays from new mandatory authority .....	272	262	380
4101	Outlays from mandatory balances .....	204	295	175
4110	Outlays, gross (total) .....	476	557	555
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources .....	-476	-557	-554
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	318	.....	.....
4170	Outlays, net (mandatory) .....	.....	.....	1
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	1

**Budget Program.**—Pursuant to 5 U.S.C. 1304(e)(1), OPM is authorized to use Revolving Funds without fiscal year limitations to conduct background investigations, training, and other personnel management services that OPM is authorized or required to perform on a reimbursable basis. Under this guidance, OPM operates several programs, which are funded by fees or reimbursement payments collected from other agencies and other payments. The following programs are authorized to use Revolving Funds: Suitability Executive Agent, Human Resources Solutions, Enterprise Human Resources Integration, Human Resources Line of Business, Human Resources Solutions Information Technology Program Management Office, and Credit Monitoring and Identity Protection Services.

**Operating Results.**—In 2021, OPM's Revolving Fund businesses revenue total was \$531 million and the expenses total was \$540 million which produced a net loss on operations of -\$9 million. The cumulative net position of the fund is \$246 million.

**The OPM IG Act (the Act) (P.L. 113-80).**—The Act extends permitted uses of the Revolving Fund to include financing the cost of audits, investigations, and oversight activities of OPM's Office of the Inspector General. The Act limits the amount of revolving fund resources available to the Office of the Inspector General each year to 0.33 percent of the total budgetary authority estimated for the fund in the year.

Object Classification (in millions of dollars)				
	2021 actual	2022 est.	2023 est.	
<b>Identification code 024-4571-0-4-805</b>				
<b>Reimbursable obligations:</b>				
Personnel compensation:				
11.1 Full-time permanent .....	64	84	81	
11.5 Other personnel compensation .....	3	4	3	
11.9 Total personnel compensation .....	67	88	84	
12.1 Civilian personnel benefits .....	31	32	31	
21.0 Travel and transportation of persons .....	.....	5	4	
23.1 Rental payments to GSA .....	8	9	11	
23.3 Communications, utilities, and miscellaneous charges .....	14	15	18	
25.2 Other services from non-Federal sources .....	455	403	410	
26.0 Supplies and materials .....	1	1	1	
31.0 Equipment .....	1	.....	1	

99.9	Total new obligations, unexpired accounts .....	577	553	560
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**Employment Summary**

Identification code 024-4571-0-4-805	2021 actual	2022 est.	2023 est.
2001 Reimbursable civilian full-time equivalent employment .....	568	705	727

**EMERGENCY FEDERAL EMPLOYEE LEAVE FUND****Program and Financing** (in millions of dollars)

Identification code 024-0806-0-1-602	2021 actual	2022 est.	2023 est.
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**Obligations by program activity:**

0001 Agency Reimbursement .....	307	.....	.....
0900 Total new obligations, unexpired accounts (object class 44.0) .....	307	.....	.....

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	263	263	

**Budget authority:**

Appropriations, mandatory:			
1200 Appropriation .....	570	.....	.....

1930 Total budgetary resources available .....	570	263	263
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**Memorandum (non-add) entries:**

1941 Unexpired unobligated balance, end of year .....	263	263	263
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**Change in obligated balance:**

Unpaid obligations:			
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3000 Unpaid obligations, brought forward, Oct 1 .....	7	.....	.....
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3010 New obligations, unexpired accounts .....	307	.....	.....
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3020 Outlays (gross) .....	-300	-7	.....
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3050 Unpaid obligations, end of year .....	7	.....	.....
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**Memorandum (non-add) entries:**

3100 Obligated balance, start of year .....	7	.....	.....
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3200 Obligated balance, end of year .....	7	.....	.....
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**Budget authority and outlays, net:**

Mandatory:			
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4090 Budget authority, gross .....	570	.....	.....
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**Outlays, gross:**

4100 Outlays from new mandatory authority .....	300	.....	.....
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4101 Outlays from mandatory balances .....	7	.....	.....
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4110 Outlays, gross (total) .....	300	7	.....
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4180 Budget authority, net (total) .....	570	.....	.....
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4190 Outlays, net (total) .....	300	7	.....
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The Emergency Federal Employee Leave Fund (Fund) was established by the American Rescue Plan Act of 2021 (P.L. 117-2). The Fund is available to reimburse Federal agencies for the cost of COVID-19 related paid leave granted under section 4001 of the Act during fiscal year 2021, or until the Fund is exhausted if sooner. Once the Fund is exhausted, the leave program created by the Act ceases. The Fund is also available for reasonable expenses incurred by the Office of Personnel Management. Funds remain available during fiscal year 2022 for accounting adjustments and administrative corrections associated with leave that occurred during fiscal year 2021.

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

Identification code 024-8135-0-7-602	2021 actual	2022 est.	2023 est.
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0100 Balance, start of year .....	954,003	977,981	999,247
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**Receipts:**

Current law:			
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1110 Employee Contributions, Civil Service Retirement and Disability Fund .....	4,967	5,713	6,247
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1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund .....	26	31	30
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1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....	574	562	552
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1140 Agency Contributions, Civil Service Retirement and Disability Fund .....	.....	.....	1,059
1140 Agency Contributions, Civil Service Retirement and Disability Fund .....	37,764	41,556	42,236
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	.....	.....	111
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	.....	.....	-4,460
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	4,060	4,315	4,340
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....	.....	1,401	1,401
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund .....	.....	-1,401	-1,401
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....	.....	1,858	1,858
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund .....	.....	-1,858	-1,858
1140 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....	192	157	123
1140 Treasury Interest, Civil Service Retirement and Disability Fund .....	22,996	20,939	18,910
1140 General Fund Payment to the Civil Service Retirement and Disability Fund .....	45,975	45,935	46,035
1140 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....	38	39	41
1199 Total current law receipts .....	116,592	119,247	115,224
1999 Total receipts .....	116,592	119,247	115,224
2000 Total: Balances and receipts .....	1,070,595	1,097,228	1,114,471
Appropriations:			
Current law:			
2101 Civil Service Retirement and Disability Fund .....	-126	-126	-139
2101 Civil Service Retirement and Disability Fund .....	-116,467	-119,124	-119,549
2103 Civil Service Retirement and Disability Fund .....	-3	-3	-3
2132 Civil Service Retirement and Disability Fund .....	3	3	3
2135 Civil Service Retirement and Disability Fund .....	23,978	21,269	16,288
2199 Total current law appropriations .....	-92,615	-97,981	-103,400
2999 Total appropriations .....	-92,615	-97,981	-103,400
5098 Rounding adjustment .....	1	.....	.....
5099 Balance, end of year .....	977,981	999,247	1,011,071

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

Identification code 024-8135-0-7-602	2021 actual	2022 est.	2023 est.
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**Obligations by program activity:**

0001 Annuities .....	91,942	97,448	102,850
0002 Refunds and death claims .....	476	407	411
0003 Administration - operations .....	190	119	130
0004 Transfer to MSPB .....	2	2	2
0005 Administration - OIG .....	5	5	7

0900 Total new obligations, unexpired accounts .....	92,615	97,981	103,400
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**Budgetary resources:**

Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) .....	126	126	139
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	116,467	119,124	119,549
1203 Appropriation (previously unavailable)(special or trust) .....	3	3	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced .....	-3	-3	-3
1235 Appropriations precluded from obligation (special or trust) .....	-23,978	-21,269	-16,288
1260 Appropriations, mandatory (total) .....	92,489	97,855	103,261
1900 Budget authority (total) .....	92,615	97,981	103,400
1930 Total budgetary resources available .....	92,615	97,981	103,400

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	8,102	8,370	8,895
3010 New obligations, unexpired accounts .....	92,615	97,981	103,400
3020 Outlays (gross) .....	-92,347	-97,456	-102,966
3050 Unpaid obligations, end of year .....	8,370	8,895	9,329
Memorandum (non-add) entries:			
3100 Obligated balance, start of year .....	8,102	8,370	8,895
3200 Obligated balance, end of year .....	8,370	8,895	9,329

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued  
Program and Financing—Continued

Identification code 024-8135-0-7-602	2021 actual	2022 est.	2023 est.
<b>Budget authority and outlays, net:</b>			
Discretionary:			
4000    Budget authority, gross .....	126	126	139
Outlays, gross:			
4010    Outlays from new discretionary authority .....	101	126	139
4011    Outlays from discretionary balances .....	27	.....	.....
4020    Outlays, gross (total) .....	128	126	139
Mandatory:			
4090    Budget authority, gross .....	92,489	97,855	103,261
Outlays, gross:			
4100    Outlays from new mandatory authority .....	84,144	88,960	93,943
4101    Outlays from mandatory balances .....	8,075	8,370	8,884
4110    Outlays, gross (total) .....	92,219	97,330	102,827
4180    Budget authority, net (total) .....	92,615	97,981	103,400
4190    Outlays, net (total) .....	92,347	97,456	102,966
<b>Memorandum (non-add) entries:</b>			
5000    Total investments, SOY: Federal securities: Par value .....	962,083	925,846	1,007,330
5001    Total investments, EOY: Federal securities: Par value .....	925,846	1,007,330	1,023,632

The Civil Service Retirement and Disability Fund (CSRDF) is the oldest and largest of the four trust funds administered by the Office of Personnel Management. 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 thus be determined at some future point in time (e.g., when actual receipts and expenses become known).

The CSRDF 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 largely 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 the Thrift Savings Plan (TSP). 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 retirement benefits cost for PTO's employees covered under CSRS.

**Financing.**—CSRS has been financed under a statutory funding method passed by the 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 5.0 percent interest rate. Under CSRS, regular employees contribute 7.0 percent of pay. Law enforcement officers, firefighters, and congressional employees contribute an extra 0.5 percent of pay, and members of the Congress an extra 1.0 percent of pay. Non-United States Postal Service (USPS) 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 USPS. 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-USPS (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 normal funding method. Employees and agencies together contribute the full amount of the dynamic normal cost rate. The normal cost rate is for the defined benefit plan only,

and does not include the cost of Social Security or the TSP. FERS regular employees contribute a percentage of salary that is equal to the contribution rate for CSRS employees, 7.0 percent, as set forth above, less the 6.2 percent tax rate under the Old-Age, Survivors and Disability Insurance portion of Social Security.

Effective 2022, there was a change in the normal cost rates for Postal FERS Employee/Employer Contributions and non-Postal FERS Employer Contributions. Under FERS, the dynamic normal cost rates are as follows: For regular FERS non-Postal employees (other than RAE and FRAE), the normal cost rate is 19.2 percent of pay (employee's share, 0.8 percent, and employer's share, 18.4 percent). Regular FERS Postal employees will be 17.0 percent of pay (employee's share, 0.8 percent, and employer's share, 16.2 percent). For FERS RAE non-Postal employees, the normal cost rate will be 19.7 percent of pay (employee's share, 3.1 percent, and employer's share, 16.6 percent). FERS RAE Postal employees will be 17.5 percent of pay (employee's share, 3.1 percent, and employer's share, 14.4 percent). For FERS FRAE non-Postal employees, the normal cost rate will be 21.0 percent of pay (employee's share, 4.4 percent, employer's share, 16.6 percent, and less excess of 1.1 percent to be credited to the assets of the CSRDF). FERS FRAE Postal employees will be 17.8 percent of pay (employee's share, 4.4 percent, and employer's share, 13.4 percent). Under the Postal Accountability and Enhancement Act (P.L. 109-435), USPS must make annual amortization payments beginning in 2017 to reduce any unfunded liability (UFL) for its obligations under CSRS. These payments, along with similar amortization payments for UFL in FERS are paid to CSRDF.

	2021 actual	2022 est.	2023 est.
Active employees .....	2,513,094	2,503,020	2,487,132
Annuitants:			
Employees .....	2,258,397	2,286,463	2,312,479
Survivors .....	502,906	502,422	502,790
Total, Annuitants .....	2,761,303	2,788,885	2,815,269

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

Identification code 024-8135-0-7-602	2021 actual	2022 est.	2023 est.
<b>Unexpended balance, start of year:</b>			
0100    Balance, start of year .....	962,104	986,351	1,008,142
0298    Reconciliation adjustment .....	1	.....	.....
0999    Total balance, start of year .....	962,105	986,351	1,008,142
<b>Cash income during the year:</b>			
Current law:			
Receipts:			
1110    Employee Contributions, Civil Service Retirement and Disability Fund .....	4,967	5,713	6,247
1110    District of Columbia Contributions, Civil Service Retirement and Disability Fund .....	26	31	30
1110    Employer Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund .....	574	562	552
1150    FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund .....	192	157	123
1150    Treasury Interest, Civil Service Retirement and Disability Fund .....	22,996	20,939	18,910
1160    Agency Contributions, Civil Service Retirement and Disability Fund .....	.....	.....	1,059
1160    Agency Contributions, Civil Service Retirement and Disability Fund .....	37,764	41,556	42,236
1160    Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	4,060	4,315	4,340
1160    Postal Service Agency Contributions, Civil Service Retirement and Disability Fund .....	.....	.....	-4,349
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 .....	45,975	45,935	46,035
1160    Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund .....	38	39	41
1199    Income under present law .....	116,592	119,247	115,224
1999    Total cash income .....	116,592	119,247	115,224
<b>Cash outgo during year:</b>			
Current law:			
2100    Civil Service Retirement and Disability Fund [Budget Acct] .....	-92,347	-97,456	-102,966

2199	Outgo under current law .....	-92,347	-97,456	-102,966	4100	Outlays, gross:			
2999	Total cash outgo (-) .....	-92,347	-97,456	-102,966	4101	Outlays from new mandatory authority .....	2,690	2,659	2,774
	Surplus or deficit:					Outlays from mandatory balances .....	1,109	920	900
3110	Excluding interest .....	1,057	695	-6,775	4110	Outlays, gross (total) .....	3,799	3,579	3,674
3120	Interest .....	23,188	21,096	19,033		Offsets against gross budget authority and outlays:			
3199	Subtotal, surplus or deficit .....	24,245	21,791	12,258	4120	Offsetting collections (collected) from:			
3298	Reconciliation adjustment .....	1			4120	Federal sources .....	-626	-626	-631
3299	Total adjustments .....	1			4120	Federal sources with Pay Raise Impact .....	-11	-11	-35
3999	Total change in fund balance .....	24,246	21,791	12,258	4121	Interest on Federal securities .....	-1,009	-662	-703
	Unexpended balance, end of year:				4123	Non-Federal sources .....	-3,186	-3,418	-3,557
4100	Uninvested balance (net), end of year .....	60,505	812	-3,232	4123	Non-Federal sources with Pay Raise Impact .....	-40	-40	-119
4200	Civil Service Retirement and Disability Fund .....	925,846	1,007,330	1,023,632	4130	Offsets against gross budget authority and outlays (total) .....	-4,821	-4,757	-5,045
4999	Total balance, end of year .....	986,351	1,008,142	1,020,400	4140	Additional offsets against gross budget authority only:			

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

Identification code 024-8135-0-7-602	2021 actual	2022 est.	2023 est.
Direct obligations:			
25.2 Other services from non-Federal sources .....	197	126	139
42.0 Insurance claims and indemnities .....	91,942	97,448	102,850
44.0 Refunds and death claims .....	476	407	411
99.9 Total new obligations, unexpired accounts .....	92,615	97,981	103,400

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

Identification code 024-8424-0-8-602	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
0801 Insurance Payments .....	3,958	3,523	3,743
0802 Insurance Payments Pay Raise Impact .....		14	23
0804 Administration—OPM & OIG .....	4	4	5
0805 Administration—long term care .....	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.2) .....	3,963	3,542	3,772

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	47,753	48,570	50,003
<b>Budget authority:</b>			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	4	4	5
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	4,817	4,753	5,040
1801 Change in uncollected payments, Federal sources .....	-41	218	21
1850 Spending auth from offsetting collections, mand (total) .....	4,776	4,971	5,061
1900 Budget authority (total) .....	4,780	4,975	5,066
1930 Total budgetary resources available .....	52,533	53,545	55,069
<b>Memorandum (non-add) entries:</b>			
1941 Unexpired unobligated balance, end of year .....	48,570	50,003	51,297

**Change in obligated balance:**

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1 .....	1,120	1,280	1,239
3010 New obligations, unexpired accounts .....	3,963	3,542	3,772
3020 Outlays (gross) .....	-3,803	-3,583	-3,679
<b>Uncollected payments:</b>			
3050 Unpaid obligations, end of year .....	1,280	1,239	1,332
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-167	-126	-344
3070 Change in uncollected pymts, Fed sources, unexpired .....	41	-218	-21
3090 Uncollected pymts, Fed sources, end of year .....	-126	-344	-365
<b>Memorandum (non-add) entries:</b>			
3100 Obligated balance, start of year .....	953	1,154	895
3200 Obligated balance, end of year .....	1,154	895	967

**Budget authority and outlays, net:**

Discretionary:			
4000 Budget authority, gross .....	4	4	5
4010 Outlays, gross:			
4011 Outlays from new discretionary authority .....	3	4	5
4011 Outlays from discretionary balances .....	1		
4020 Outlays, gross (total) .....	4	4	5
<b>Mandatory:</b>			
4090 Budget authority, gross .....	4,776	4,971	5,061

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

5000 Total investments, SOY: Federal securities: Par value .....	49,129	50,151	51,154
5001 Total investments, EOY: Federal securities: Par value .....	50,151	51,154	52,177

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 the United States Patent and Trademark Office (PTO) will continue to 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:

Life insurance in force (in billions of dollars):	2021 actual	2022 est.	2023 est.
On active employees .....	913.7	990.2	1,073.1
On retired employees .....	105.9	106.9	107.9
Total .....	1,019.6	1,097.1	1,181.0
<b>Number of participants (in thousands):</b>			
2021 actual	2022 est.	2023 est.	
Active employees .....	2,730	2,744	2,757
Annuitants .....	1,742	1,744	1,746
Total .....	4,472	4,488	4,503

*Financing.*—Non-United States Postal Service employees and all retirees under 65 pay two-thirds of the premium costs for Basic coverage; agencies 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:

Held in reserve (in millions of dollars):	2021 actual	2022 est.	2023 est.
Contingency reserve .....	780	780	780
Beneficial association program reserve .....	0	0	0
U.S. Treasury Reserve .....	47,753	48,672	49,609
Total reserves .....	48,533	49,452	50,389

**EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS****Program and Financing** (in millions of dollars)

Identification code 024-9981-0-8-551	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>			
0801 Benefit payments .....	59,712	59,594	62,348
0802 Payments from OPM contingency reserve .....	127	300	300
0803 Government payment for annuitants (1960 Act) .....		1	1
0804 Administration (OPM and OIG) .....	66	69	84
0806 Administration - dental and vision program .....	8	7	9
0900 Total new obligations, unexpired accounts (object class 25.6) .....	59,913	59,971	62,742

**Budgetary resources:**

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	26,272	25,184	26,649
<b>Budget authority:</b>			
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	66	69	84
Spending authority from offsetting collections, mandatory:			
1800 Collected .....	58,592	61,228	63,438
1801 Change in uncollected payments, Federal sources .....	167	139	108
1802 Offsetting collections (previously unavailable) .....		1	1

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

Identification code 024-9981-0-8-551		2021 actual	2022 est.	2023 est.
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced .....		-1	-1
1850	Spending auth from offsetting collections, mand (total) .....	58,759	61,367	63,546
1900	Budget authority (total) .....	58,825	61,436	63,630
1930	Total budgetary resources available .....	85,097	86,620	90,279
1941	Memorandum (non-add) entries: Unexpired unobligated balance, end of year .....	25,184	26,649	27,537
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1 .....	4,505	5,441	5,371
3010	New obligations, unexpired accounts .....	59,913	59,971	62,742
3020	Outlays (gross) .....	-58,977	-60,041	-62,739
3050	Unpaid obligations, end of year .....	5,441	5,371	5,374
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 .....	-2,682	-2,849	-2,988
3070	Change in uncollected pymts, Fed sources, unexpired .....	-167	-139	-108
3090	Uncollected pymts, Fed sources, end of year .....	-2,849	-2,988	-3,096
Memorandum (non-add) entries:				
3100	Obligated balance, start of year .....	1,823	2,592	2,383
3200	Obligated balance, end of year .....	2,592	2,383	2,278
<b>Budget authority and outlays, net:</b>				
Discretionary:				
4000	Budget authority, gross .....	66	69	84
Outlays, gross:				
4010	Outlays from new discretionary authority .....	51	69	84
4011	Outlays from discretionary balances .....	15		
4020	Outlays, gross (total) .....	66	69	84
Mandatory:				
4090	Budget authority, gross .....	58,759	61,367	63,546
Outlays, gross:				
4100	Outlays from new mandatory authority .....	54,469	54,085	56,844
4101	Outlays from mandatory balances .....	4,442	5,887	5,811
4110	Outlays, gross (total) .....	58,911	59,972	62,655
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal Sources [OIG] .....	-40,445	-42,102	-43,382
4121	Interest on Federal securities .....	-435	-425	-451
4123	Non-Federal sources .....	-17,778	-18,770	-19,689
4130	Offsets against gross budget authority and outlays (total) ....	-58,658	-61,297	-63,522
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired .....	-167	-139	-108
4160	Budget authority, net (mandatory) .....	-66	-69	-84
4170	Outlays, net (mandatory) .....	253	-1,325	-867
4180	Budget authority, net (total) .....	319	-1,256	-783
4190	Outlays, net (total) .....	319	-1,256	-783
<b>Memorandum (non-add) entries:</b>				
5000	Total investments, SOY: Federal securities: Par value .....	28,331	27,978	31,496
5001	Total investments, EOY: Federal securities: Par value .....	27,978	31,496	32,475

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

	2021 actual	2022 est.	2023 est.
Enacted/requested:			
Outlays .....	319	-1,256	-783
Legislative proposal, subject to PAYGO:			
Budget Authority .....			2
Outlays .....			-27
Total:			
Budget Authority .....			2
Outlays .....	319	-1,256	-810

This display combines the Federal Employees Health Benefit (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) annuitants transferred from the REHB fund as authorized by Public Law 93-246; and 4) tribal organizations. 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 were enrolled 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:

	2021 actual	2022 est.	2023 est.
Active employees .....	2,152,082	2,152,082	2,152,082
USPS active employees (non-add) .....	419,000	419,000	419,000
Annuitants .....	1,922,043	1,944,202	1,964,991
Tribal Organizations .....	31,381	31,381	31,381
Total .....	4,105,506	4,127,665	4,148,454

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:

	2021 actual	2022 est.	2023 est.
Uniform plan .....	25	21	17
Private plans .....	46	38	31
Total .....	71	59	48

*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 United States Patent and Trademark Office continue to fund the accruing costs associated with post-retirement health benefits for its employees.

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

Identification code 024-9981-0-8-551	2021 actual	2022 est.	2023 est.
<b>Unexpended balance, start of year:</b>			
0100 Balance, start of year .....	28,096	27,776	29,032
0999 Total balance, start of year .....	28,096	27,776	29,032
<b>Cash income during the year:</b>			
Current law:			
Receipts:			
1130 Employees and Retired Employees Health Benefits Funds .....	17,778	18,770	19,689
1150 Employees and Retired Employees Health Benefits Funds .....	435	425	451
1160 Employees and Retired Employees Health Benefits Funds .....	40,445	42,102	43,382
1199 Income under present law .....	58,658	61,297	63,522
Proposed:			
Offsetting receipts (proprietary):			
1230 Employees and Retired Employees Health Benefits Funds .....			105
Offsetting governmental receipts:			
1260 Employees and Retired Employees Health Benefits Funds .....			242
1299 Income proposed .....			347
1999 Total cash income .....	58,658	61,297	63,869
<b>Cash outgo during year:</b>			
Current law:			
2100 Employees and Retired Employees Health Benefits Funds [Budget Acct] .....	-58,977	-60,041	-62,739

2199	Outgo under current law .....	-58,977	-60,041	-62,739	
Proposed:					
2200	Employees and Retired Employees Health Benefits Funds .....			-320	
2299	Outgo under proposed legislation .....			-320	
2999	Total cash outgo (-) .....	-58,977	-60,041	-63,059	
Surplus or deficit:					
3110	Excluding interest .....	-754	831	359	
3120	Interest .....	435	425	451	
3199	Subtotal, surplus or deficit .....	-319	1,256	810	
3298	Reconciliation adjustment .....	-1			
3299	Total adjustments .....	-1			
3999	Total change in fund balance .....	-320	1,256	810	
Unexpended balance, end of year:					
4100	Uninvested balance (net), end of year .....	-202	-2,464	-2,633	
4200	Employees and Retired Employees Health Benefits Funds .....	27,978	31,496	32,475	
4999	Total balance, end of year .....	27,776	29,032	29,842	

## EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

(Legislative proposal, subject to PAYGO)

## Program and Financing (in millions of dollars)

	Identification code 024-9981-4-8-551	2021 actual	2022 est.	2023 est.
<b>Obligations by program activity:</b>				
0801	Benefit payments .....			347
0804	Administration (OPM and OIG) .....			2
0900	Total new obligations, unexpired accounts .....			349
<b>Budgetary resources:</b>				
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected .....			349
1930	Total budgetary resources available .....			349
<b>Change in obligated balance:</b>				
Unpaid obligations:				
3010	New obligations, unexpired accounts .....			349
3020	Outlays (gross) .....			-320
3050	Unpaid obligations, end of year .....			29
3200	Memorandum (non-add) entries:			
	Obligated balance, end of year .....			29

## Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross .....		349
4100	Outlays, gross:		
	Outlays from new mandatory authority .....		320
	Offsets against gross budget authority and outlays:		
	Offsetting collections (collected) from:		
	Federal Sources .....		-242
	Non-Federal sources .....		-105
4130	Offsets against gross budget authority and outlays (total) ....		-347
4160	Budget authority, net (mandatory) .....		2
4170	Outlays, net (mandatory) .....		-27
4180	Budget authority, net (total) .....		2
4190	Outlays, net (total) .....		-27

The President's 2023 Budget proposals aim to improve the health coverage enrollment process for Tribal employers and their employees by ensuring that all administrative fees paid by Tribal employers are invested in the Tribal Insurance Processing System (TIPS). The Budget also aims to improve access to behavioral health services by requiring coverage of three primary visits and three behavior health visits without cost-sharing for all Federal Employees Health Benefit Program plans.

## Object Classification (in millions of dollars)

Identification code 024-9981-4-8-551	2021 actual	2022 est.	2023 est.
<b>Reimbursable obligations:</b>			
25.2	Other services from non-Federal sources .....		2
25.6	Medical care .....		347
99.9	Total new obligations, unexpired accounts .....		349

## GENERAL FUND RECEIPT ACCOUNT

(in millions of dollars)

	2021 actual	2022 est.	2023 est.
<b>Offsetting receipts from the public:</b>			
024-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts .....	55	2	2
General Fund Offsetting receipts from the public .....	55	2	2

