

OFFICE OF PERSONNEL MANAGEMENT

Federal Funds

POSTAL SERVICE HEALTH BENEFITS PROGRAM IMPLEMENTATION FUND

Program and Financing (in millions of dollars)

Identification code 024-0813-0-1-551		2022 actual	2023 est.	2024 est.
Obligations by program activity:				
0001	Direct program activity	4	62	5
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1		67	5
Budget authority:				
Appropriations, mandatory:				
1200	Appropriation	71		
1900	Budget authority (total)	71		
1930	Total budgetary resources available	71	67	5
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	67	5	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1		3	3
3010	New obligations, unexpired accounts	4	62	5
3020	Outlays (gross)	-1	-62	-5
3050	Unpaid obligations, end of year	3	3	3
Memorandum (non-add) entries:				
3100	Obligated balance, start of year		3	3
3200	Obligated balance, end of year	3	3	3
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	71		
Outlays, gross:				
4100	Outlays from new mandatory authority	1		
4101	Outlays from mandatory balances		62	5
4110	Outlays, gross (total)	1	62	5
4180	Budget authority, net (total)	71		
4190	Outlays, net (total)	1	62	5

Object Classification (in millions of dollars)

Identification code 024-0813-0-1-551		2022 actual	2023 est.	2024 est.
Direct obligations:				
11.1	Personnel compensation: Full-time permanent	1	6	4
12.1	Civilian personnel benefits		2	1
25.2	Other services from non-Federal sources	3	54	
99.9	Total new obligations, unexpired accounts	4	62	5

Employment Summary

Identification code 024-0813-0-1-551		2022 actual	2023 est.	2024 est.
1001	Direct civilian full-time equivalent employment	3	53	26

SALARIES AND EXPENSES

(INCLUDING TRANSFERS 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, **[\$190,784,000] \$260,188,000: Provided,** That of the total amount made available under this heading, **[\$19,373,000] \$15,816,000** 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] \$1,167,805** 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 **[\$194,924,000] \$201,576,000** 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] 2024**, 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): *Provided further,* That the OPM Director shall notify **[]**, and receive approval from **[]**, the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer under the preceding proviso: *Provided further,* That amounts transferred to such a fund under such transfer authority from any organizational category of OPM shall not exceed 5 percent of each such 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] 2027.** (*Financial Services and General Government Appropriations Act, 2023.*)

Program and Financing (in millions of dollars)

Identification code 024-0100-0-1-805		2022 actual	2023 est.	2024 est.
Obligations by program activity:				
0001	Employee Services	34	42	44
0002	Merit System Audit & Compliance	13	13	16
0003	Office of the Chief Financial Officer	17	11	8
0004	Office of the Chief Information Officer	34	45	57
0005	Executive Services	17	22	26
0007	Health and Insurance			25
0009	Administrative Services and Centrally Financed	42	46	70
0010	Human Capital Data Management & Modernization	12	12	14
0100	Total direct program	169	191	260
0799	Total direct obligations	169	191	260
0801	Trust Fund activity	433	195	202
0900	Total new obligations, unexpired accounts	602	386	462
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	26	21	65
1011	Unobligated balance transfer from other acct [047-0616]	6	10	
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	34	31	65
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	165	191	260
1120	Appropriations transferred to other acct [024-1162]	-1		
1160	Appropriation, discretionary (total)	164	191	260
Spending authority from offsetting collections, discretionary:				
1700	Collected	251	195	202
1701	Change in uncollected payments, Federal sources	105		
1750	Spending auth from offsetting collections, disc (total)	356	195	202
Spending authority from offsetting collections, mandatory:				
1800	Collected	60	34	
1801	Change in uncollected payments, Federal sources	34		
1850	Spending auth from offsetting collections, mand (total)	94	34	
1900	Budget authority (total)	614	420	462
1930	Total budgetary resources available	648	451	527
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-25		
1941	Unexpired unobligated balance, end of year	21	65	65
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	177	196	34
3010	New obligations, unexpired accounts	602	386	462
3011	Obligations ("upward adjustments"), expired accounts	22		
3020	Outlays (gross)	-598	-548	-482

SALARIES AND EXPENSES—Continued
Program and Financing—Continued

Identification code 024–0100–0–1–805	2022 actual	2023 est.	2024 est.
3041 Recoveries of prior year unpaid obligations, expired	–7	.....	.....
3050 Unpaid obligations, end of year	196	34	14
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	–166	–234	–234
3070 Change in uncollected pymts, Fed sources, unexpired	–139	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	71	.....	.....
3090 Uncollected pymts, Fed sources, end of year	–234	–234	–234
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11	–38	–200
3200 Obligated balance, end of year	–38	–200	–220
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	520	386	462
Outlays, gross:			
4010 Outlays from new discretionary authority	358	361	428
4011 Outlays from discretionary balances	170	62	31
4020 Outlays, gross (total)	528	423	459
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–304	–195	–202
4033 Non-Federal sources	–19	.....	.....
4040 Offsets against gross budget authority and outlays (total)	–323	–195	–202
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	–105	.....	.....
4052 Offsetting collections credited to expired accounts	70	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	–33	.....	.....
4070 Budget authority, net (discretionary)	164	191	260
4080 Outlays, net (discretionary)	205	228	257
Mandatory:			
4090 Budget authority, gross	94	34	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	60	24	.....
4101 Outlays from mandatory balances	10	101	23
4110 Outlays, gross (total)	70	125	23
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	–71	–34	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	–34	.....	.....
4142 Offsetting collections credited to expired accounts	11	.....	.....
4150 Additional offsets against budget authority only (total)	–23	.....	.....
4170 Outlays, net (mandatory)	–1	91	23
4180 Budget authority, net (total)	164	191	260
4190 Outlays, net (total)	204	319	280

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.

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	2022 actual	2023 est.	2024 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	51	74	100
11.5 Other personnel compensation .....	.....	3	4
11.9 Total personnel compensation	51	77	104
12.1 Civilian personnel benefits	21	27	36
21.0 Travel and transportation of persons .....	.....	.....	1
23.3 Communications, utilities, and miscellaneous charges	37	25	29
25.2 Other services from non-Federal sources	60	62	88
31.0 Equipment .....	.....	.....	2
99.0 Direct obligations	169	191	260
99.0 Reimbursable obligations	433	195	202
99.9 Total new obligations, unexpired accounts	602	386	462

Employment Summary

Identification code 024–0100–0–1–805	2022 actual	2023 est.	2024 est.
1001 Direct civilian full-time equivalent employment	685	734	703
2001 Reimbursable civilian full-time equivalent employment	1,121	769	778

IT MODERNIZATION AND WORKING CAPITAL

Program and Financing (in millions of dollars)

Identification code 024–1162–0–1–805	2022 actual	2023 est.	2024 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	1	1
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [024–0100]	1	.....	.....
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	.....	.....
4180 Budget authority, net (total)	1	.....	.....
4190 Outlays, net (total) .....	.....	.....	.....

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, **[\$6,908,000]** \$7,066,000, and in addition, not to exceed **[\$29,487,000]** \$38,718,000 for administrative expenses to audit, investigate, and provide other oversight of the Office of Personnel Management's retirement and insurance programs, to be transferred from the appropriate trust funds of the Office of Personnel Management, as determined by the Inspector General: *Provided*, That the Inspector General is authorized to rent conference rooms in the District of Columbia and elsewhere. (*Financial Services and General Government Appropriations Act, 2023.*)

Program and Financing (in millions of dollars)

Identification code 024–0400–0–1–805	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0001 Program oversight (audits, investigations, etc.)	5	7	7
0801 Office of Inspector General (Reimbursable)	27	29	39
0900 Total new obligations, unexpired accounts	32	36	46

Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100	Appropriation	5	7
Spending authority from offsetting collections, discretionary:			
1700	Collected	25	29
1701	Change in uncollected payments, Federal sources	2	
1750	Spending auth from offsetting collections, disc (total)	27	29
1900	Budget authority (total)	32	36
1930	Total budgetary resources available	32	36
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	2
3010	New obligations, unexpired accounts	32	36
3020	Outlays (gross)	-33	-38
3050	Unpaid obligations, end of year	2	
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4
3070	Change in uncollected pymts, Fed sources, unexpired	-2	
3071	Change in uncollected pymts, Fed sources, expired	3	
3090	Uncollected pymts, Fed sources, end of year	-4	-4
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-2	-2
3200	Obligated balance, end of year	-2	-4
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	32	36
Outlays, gross:			
4010	Outlays from new discretionary authority	29	35
4011	Outlays from discretionary balances	4	3
4020	Outlays, gross (total)	33	38
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-26	-29
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2	
4052	Offsetting collections credited to expired accounts	1	
4060	Additional offsets against budget authority only (total)	-1	
4070	Budget authority, net (discretionary)	5	7
4080	Outlays, net (discretionary)	7	9
4180	Budget authority, net (total)	5	7
4190	Outlays, net (total)	7	9

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 37 audit reports in 2022, with questioned costs totaling over \$10 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 Federal law enforcement organization; its special agents have the authority to carry firearms, issue subpoenas, and seek and execute both search and arrest warrants. In 2022, the OPM OIG's activities led to 27 arrests, 36 indictments/criminal informations, and 25 criminal convictions, resulting in over \$38 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 \$497 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.

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 2022, the OPM OIG was responsible for issuing 850 suspensions and debarments within the FEHBP.

In January 2014, the Congress passed the OPM IG Act (Public Law 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.

In April 2022, President Biden signed into law the landmark Postal Service Reform Act of 2022 (Act) (Public Law 117–108). The Act establishes a new Postal Service Health Benefits Program (PSHBP) within the FEHBP. The OPM OIG is committed to conducting strong, proactive oversight of the establishment and administration of the PSHBP within the OPM FEHBP.

Object Classification (in millions of dollars)

Identification code 024–0400–0–1–805	2022 actual	2023 est.	2024 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	3
99.0	Direct obligations	5	7
99.0	Reimbursable obligations	27	29
99.9	Total new obligations, unexpired accounts	32	36

Employment Summary

Identification code 024–0400–0–1–805	2022 actual	2023 est.	2024 est.
1001	Direct civilian full-time equivalent employment	17	22
2001	Reimbursable civilian full-time equivalent employment	122	143

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

Program and Financing (in millions of dollars)

Identification code 024–0206–0–1–551	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0001	Government contribution for annuitants benefits (1959 Act)	13,835	15,121
0002	Government contribution for annuitants benefits (1960 Act)		1
0900	Total new obligations, unexpired accounts (object class 13.0)	13,835	15,122
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation	13,835	15,122
1930	Total budgetary resources available	13,835	15,122
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,583	1,633
3010	New obligations, unexpired accounts	13,835	15,122
3020	Outlays (gross)	-13,785	-14,465
3050	Unpaid obligations, end of year	1,633	2,290
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,583	1,633
3200	Obligated balance, end of year	1,633	2,290
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	13,835	15,122
Outlays, gross:			
4100	Outlays from new mandatory authority	12,202	12,832
4101	Outlays from mandatory balances	1,583	1,633
4110	Outlays, gross (total)	13,785	14,465
4180	Budget authority, net (total)	13,835	15,122
4190	Outlays, net (total)	13,785	14,465

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS—Continued

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

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Budget Authority	13,835	15,122	15,542
Outlays	13,785	14,465	15,465
Legislative proposal, subject to PAYGO:			
Budget Authority			10
Outlays			10
Total:			
Budget Authority	13,835	15,122	15,552
Outlays	13,785	14,465	15,475

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.

	2022 actual	2023 est.	2024 est.
FEHB	1,926,000	1,947,000	1,966,000
USPS annuitants (non-add)	414,000	414,000	414,000
REHB	50	41	34
Total, annuitants	1,926,050	1,947,041	1,966,034

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	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0002 Government contribution for annuitants benefits (1960 Act)			10
0900 Total new obligations, unexpired accounts (object class 13.0)			10
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			10
1930 Total budgetary resources available			10
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			10
3020 Outlays (gross)			–10
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			10
Outlays, gross:			
4100 Outlays from new mandatory authority			10
4180 Budget authority, net (total)			10
4190 Outlays, net (total)			10

The President's 2024 Budget proposals aim to improve access to behavioral health services by requiring coverage of three primary care visits and three behavioral health visits without cost-sharing for all Federal Employees Health Benefits Program (FEHBP) plans. In addition, the Budget strengthens healthcare affordability by limiting cost-sharing for insulin in FEHBP.

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

Program and Financing (in millions of dollars)

Identification code 024–0500–0–1–602	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0001 Government Payment for Annuitants, Employee Life Insurance (Direct)	43	43	45
0900 Total new obligations, unexpired accounts (object class 25.2)	43	43	45

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	43	43	45
1930 Total budgetary resources available	43	43	45

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	5	5
3010 New obligations, unexpired accounts	43	43	45
3020 Outlays (gross)	–43	–43	–45
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

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	43	43	45
Outlays, gross:			
4100 Outlays from new mandatory authority	38	38	40
4101 Outlays from mandatory balances	5	5	5
4110 Outlays, gross (total)	43	43	45
4180 Budget authority, net (total)	43	43	45
4190 Outlays, net (total)	43	43	45

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	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0002 Payment of Government share of retirement costs	18,966	18,600	19,500
0003 Transfers for interest on unfunded liability and payment of military service annuities	27,382	28,900	28,200
0005 Spouse equity payment	32	32	32
0900 Total new obligations, unexpired accounts	46,380	47,532	47,732
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	27,382	28,900	28,200
1200 Appropriation	18,998	18,632	19,532
1260 Appropriations, mandatory (total)	46,380	47,532	47,732
1930 Total budgetary resources available	46,380	47,532	47,732
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	46,380	47,532	47,732
3020 Outlays (gross)	–46,380	–47,532	–47,732
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	46,380	47,532	47,732
Outlays, gross:			
4100 Outlays from new mandatory authority	46,380	47,532	47,732
4180 Budget authority, net (total)	46,380	47,532	47,732
4190 Outlays, net (total)	46,380	47,532	47,732

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	2022 actual	2023 est.	2024 est.
Direct obligations:			
12.1 Civilian personnel benefits	18,998	18,632	19,532
13.0 Benefits for former personnel	27,382	28,900	28,200
99.9 Total new obligations, unexpired accounts	46,380	47,532	47,732

FLEXIBLE BENEFITS PLAN RESERVE

Program and Financing (in millions of dollars)

Identification code 024-0800-0-1-805	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0801 FSA FEDS Risk Reserve	12	12	12
0900 Total new obligations, unexpired accounts (object class 25.6)	12	12	12
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	57	63	72
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	19	22	23
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	18	21	22
1930 Total budgetary resources available	75	84	94
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	63	72	82
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	16	1
3010 New obligations, unexpired accounts	12	12	12
3020 Outlays (gross)	-3	-27	-11
3050 Unpaid obligations, end of year	16	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	16	1
3200 Obligated balance, end of year	16	1	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	18	21	22
Outlays, gross:			
4100 Outlays from new mandatory authority	2	11	11
4101 Outlays from mandatory balances	1	16	.....
4110 Outlays, gross (total)	3	27	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-1	-1
4123 Non-Federal sources	-18	-21	-22
4130 Offsets against gross budget authority and outlays (total)	-19	-22	-23
4160 Budget authority, net (mandatory)	-1	-1	-1
4170 Outlays, net (mandatory)	-16	5	-12
4180 Budget authority, net (total)	-1	-1	-1
4190 Outlays, net (total)	-16	5	-12
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	13	14	15

5092 Unexpired unavailable balance, EOY: Offsetting collections 14 15 16

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	2022 actual	2023 est.	2024 est.
0100 Balance, start of year	38,849	35,607	32,021
Receipts:			
Current law:			
1140 Offsetting receipts (intragovernmental)	909	751	719
2000 Total: Balances and receipts	39,758	36,358	32,740
Appropriations:			
Current law:			
2101 Appropriations	-909	-1,431	-1,527
2103 Appropriations	-3,242	-2,906	-3,099
2199 Total current law appropriations	-4,151	-4,337	-4,626
Proposed:			
2201 Appropriations .....	.....	.....	-3
2999 Total appropriations	-4,151	-4,337	-4,629
5099 Balance, end of year	35,607	32,021	28,111

Program and Financing (in millions of dollars)

Identification code 024-5391-0-2-551	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0001 Obligations to FEHB Fund	4,151	4,337	4,626
0900 Total new obligations, unexpired accounts (object class 13.0)	4,151	4,337	4,626
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	909	1,431	1,527
1203 Appropriation (previously unavailable)(special or trust)	3,242	2,906	3,099
1260 Appropriations, mandatory (total)	4,151	4,337	4,626
1930 Total budgetary resources available	4,151	4,337	4,626
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4,151	4,337	4,626
3020 Outlays (gross)	-4,151	-4,337	-4,626
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4,151	4,337	4,626
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	4,337	4,626
4101 Outlays from mandatory balances	4,151	.....	.....
4110 Outlays, gross (total)	4,151	4,337	4,626
4180 Budget authority, net (total)	4,151	4,337	4,626
4190 Outlays, net (total)	4,151	4,337	4,626
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	38,849	35,607	32,122
5001 Total investments, EOY: Federal securities: Par value	35,607	32,122	28,515

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

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Budget Authority	4,151	4,337	4,626
Outlays	4,151	4,337	4,626
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	3

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND—Continued

Summary of Budget Authority and Outlays—Continued

	2022 actual	2023 est.	2024 est.
Total:			
Outlays			3
Budget Authority	4,151	4,337	4,629
Outlays	4,151	4,337	4,629

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	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0001 Obligations to FEHB Fund			3
0900 Total new obligations, unexpired accounts (object class 13.0)			3
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			3
1930 Total budgetary resources available			3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			3
3020 Outlays (gross)			–3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			3
Outlays, gross:			
4100 Outlays from new mandatory authority			3
4180 Budget authority, net (total)			3
4190 Outlays, net (total)			3
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value			–3

The President's 2024 Budget proposals aim to improve access to behavioral health services by requiring coverage of three primary care visits and three behavioral health visits without cost-sharing for all Federal Employees Health Benefits Program (FEHBP) plans. In addition, the Budget strengthens healthcare affordability by limiting cost-sharing for insulin in FEHBP.

REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 024–4571–0–4–805	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0801 Human Resource Solutions	360	386	402
0802 National Background Investigations Bureau (NBIB)	4		
0803 Human Resources Tools & Technology (HRTT)	92	98	107
0804 Enterprise Human Resources Integration	25	37	51
0806 Suitability Executive Agent	7	9	9
0807 Human Resource Line of Business (HRLob)	3	3	3
0808 Inspector General Activities	1	1	1
0810 Credit Monitoring	103	86	92
0811 National Background Investigations Bureau Transition	3		
0900 Total new obligations, unexpired accounts	598	620	665
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	380	392	361
1010 Unobligated balance transfer to other accts [097–4932]	–1		
1021 Recoveries of prior year unpaid obligations	25		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	406	392	361
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	545	589	638
1801 Change in uncollected payments, Federal sources	39		
1850 Spending auth from offsetting collections, mand (total)	584	589	638

1930 Total budgetary resources available	990	981	999
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	392	361	334

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	298	323	354
3010 New obligations, unexpired accounts	598	620	665
3020 Outlays (gross)	–548	–589	–638
3040 Recoveries of prior year unpaid obligations, unexpired	–25		
3050 Unpaid obligations, end of year	323	354	381
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	–252	–293	–293
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	–2		
3070 Change in uncollected pymts, Fed sources, unexpired	–39		
3090 Uncollected pymts, Fed sources, end of year	–293	–293	–293
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	44	30	61
3200 Obligated balance, end of year	30	61	88

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	584	589	638
Outlays, gross:			
4100 Outlays from new mandatory authority		266	390
4101 Outlays from mandatory balances	548	323	248
4110 Outlays, gross (total)	548	589	638
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	–545	–589	–638
4123 Non-Federal sources	–2		
4130 Offsets against gross budget authority and outlays (total)	–547	–589	–638
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	–39		
4143 Recoveries of prior year paid obligations, unexpired accounts	2		
4150 Additional offsets against budget authority only (total)	–37		
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 2022, OPM's Revolving Fund businesses revenue total was \$522 million and the expenses total was \$499 million which produced a net gain on operations of \$23 million. The cumulative net position of the fund is \$270 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)

Identification code 024–4571–0–4–805	2022 actual	2023 est.	2024 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	66	89	96
11.5 Other personnel compensation	3	4	4
11.9 Total personnel compensation	69	93	100
12.1 Civilian personnel benefits	27	34	36
21.0 Travel and transportation of persons	1	4	4
23.1 Rental payments to GSA	8	4	8
23.3 Communications, utilities, and miscellaneous charges	21	8	14
24.0 Printing and reproduction	1		
25.2 Other services from non-Federal sources	466	475	500
26.0 Supplies and materials	1	1	2
31.0 Equipment	4	1	1
99.9 Total new obligations, unexpired accounts	598	620	665

Employment Summary

Identification code 024-4571-0-4-805	2022 actual	2023 est.	2024 est.
2001 Reimbursable civilian full-time equivalent employment	611	800	823

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

Identification code 024-0806-0-1-602	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0001 Agency Reimbursement	67		
0900 Total new obligations, unexpired accounts (object class 44.0)	67		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	263		
1930 Total budgetary resources available	263		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-196		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7		
3010 New obligations, unexpired accounts	67		
3020 Outlays (gross)	-74		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	74		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	74		

The Emergency Federal Employee Leave Fund (Fund) was established by the American Rescue Plan Act of 2021 (Public Law 117-2). The Fund was available to reimburse Federal agencies for the cost of COVID-19 related paid leave granted under section 4001 of the Act during 2021, or until the Fund was exhausted if sooner. Once the Fund expired, the leave program created by the Act ceased. The Fund was also available for reasonable expenses incurred by the Office of Personnel Management. Funds remained available during 2022 for accounting adjustments and administrative corrections associated with leave that occurred during 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	2022 actual	2023 est.	2024 est.
0100 Balance, start of year	977,981	1,002,818	1,023,385
Receipts:			
Current law:			
1110 Receipts, current law	5,577	6,269	6,911
1110 Receipts, current law	24	30	30
1110 Receipts, current law	586	570	576
1140 Offsetting receipts (intragovernmental)			1,249
1140 Offsetting receipts (intragovernmental)	42,022	42,902	44,151
1140 Offsetting receipts (intragovernmental)	4,597		134
1140 Offsetting receipts (intragovernmental)		4,663	4,655
1140 Offsetting receipts (intragovernmental)	500	1,627	1,627
1140 Offsetting receipts (intragovernmental)		-2,284	-2,284
1140 Offsetting receipts (intragovernmental)		2,284	2,284
1140 Offsetting receipts (intragovernmental)	157	123	87
1140 Offsetting receipts (intragovernmental)	22,169	22,471	22,086
1140 Offsetting receipts (intragovernmental)	46,380	47,532	47,732
1140 Offsetting receipts (intragovernmental)	39	41	43
1199 Total current law receipts	122,051	126,228	129,281
Proposed:			
1240 Offsetting receipts (intragovernmental)			54
1999 Total receipts	122,051	126,228	129,335
2000 Total: Balances and receipts	1,100,032	1,129,046	1,152,720

Appropriations:

Current law:			
2101 Appropriations	-130	-145	-148
2101 Appropriations	-121,921	-124,233	-126,922
2103 Appropriations	-4	-4	-4
2132 Appropriations	4	4	4
2135 Appropriations	24,837	18,717	15,848
2199 Total current law appropriations	-97,214	-105,661	-111,222
2999 Total appropriations	-97,214	-105,661	-111,222
5099 Balance, end of year	1,002,818	1,023,385	1,041,498

Program and Financing (in millions of dollars)

Identification code 024-8135-0-7-602	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0001 Annuities	96,556	105,107	110,662
0002 Refunds and death claims	452	409	412
0003 Administration - operations	199	138	139
0004 Transfer to MSPB	2	2	2
0005 Administration - OIG	5	5	7
0900 Total new obligations, unexpired accounts	97,214	105,661	111,222

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	130	145	148
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	121,921	124,233	126,922
1203 Appropriation (previously unavailable)(special or trust)	4	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-4	-4	-4
1235 Appropriations precluded from obligation (special or trust)	-24,837	-18,717	-15,848
1260 Appropriations, mandatory (total)	97,084	105,516	111,074
1900 Budget authority (total)	97,214	105,661	111,222
1930 Total budgetary resources available	97,214	105,661	111,222

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,370	8,872	9,658
3010 New obligations, unexpired accounts	97,214	105,661	111,222
3020 Outlays (gross)	-96,712	-104,875	-110,811
3050 Unpaid obligations, end of year	8,872	9,658	10,069
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,370	8,872	9,658
3200 Obligated balance, end of year	8,872	9,658	10,069

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	130	145	148
Outlays, gross:			
4010 Outlays from new discretionary authority	85	126	129
4011 Outlays from discretionary balances	25	38	12
4020 Outlays, gross (total)	110	164	141
Mandatory:			
4090 Budget authority, gross	97,084	105,516	111,074
Outlays, gross:			
4100 Outlays from new mandatory authority	88,257	95,877	101,786
4101 Outlays from mandatory balances	8,345	8,834	8,884
4110 Outlays, gross (total)	96,602	104,711	110,670
4180 Budget authority, net (total)	97,214	105,661	111,222
4190 Outlays, net (total)	96,712	104,875	110,811

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	925,846	1,011,679	1,030,627
5001 Total investments, EOY: Federal securities: Par value	1,011,679	1,030,627	1,047,071

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

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

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. 109435), 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.

	2022 actual	2023 est.	2024 est.
Active employees	2,503,094	2,488,391	2,466,907
Employees	2,270,304	2,296,433	2,318,045
Survivors	495,926	496,671	498,135
Total, Annuitants	2,766,230	2,793,104	2,816,180

Status of Funds (in millions of dollars)

Identification code 024–8135–0–7–602	2022 actual	2023 est.	2024 est.
Unexpended balance, start of year:			
0100 Balance, start of year	986,351	1,011,691	1,033,044
0999 Total balance, start of year	986,351	1,011,691	1,033,044
Cash income during the year:			
Current law:			
Receipts:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund	5,577	6,269	6,911
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund	24	30	30
1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	586	570	576
1150 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	157	123	87
1150 Treasury Interest, Civil Service Retirement and Disability Fund	22,169	22,471	22,086
1160 Agency Contributions, Civil Service Retirement and Disability Fund			1,249
1160 Agency Contributions, Civil Service Retirement and Disability Fund	42,022	42,902	44,151
1160 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	4,597		134
1160 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund		4,663	4,655
1160 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund	500	1,627	1,627
1160 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund			
1160 General Fund Payment to the Civil Service Retirement and Disability Fund	46,380	47,532	47,732

1160 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	39	41	43
1199 Income under present law	122,051	126,228	129,281
Proposed:			
Offsetting governmental receipts:			
1260 Agency Contributions, Civil Service Retirement and Disability Fund			54
1299 Income proposed			54
1999 Total cash income	122,051	126,228	129,335
Cash outgo during year:			
Current law:			
2100 Civil Service Retirement and Disability Fund [Budget Act]	–96,712	–104,875	–110,811
2199 Outgo under current law	–96,712	–104,875	–110,811
2999 Total cash outgo (–)	–96,712	–104,875	–110,811
Surplus or deficit:			
3110 Excluding interest	3,013	–1,241	–3,649
3120 Interest	22,326	22,594	22,173
3199 Subtotal, surplus or deficit	25,339	21,353	18,524
3298 Reconciliation adjustment	1		
3299 Total adjustments	1		
3999 Total change in fund balance	25,340	21,353	18,524
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	12	2,417	4,497
4200 Civil Service Retirement and Disability Fund	1,011,679	1,030,627	1,047,071
4999 Total balance, end of year	1,011,691	1,033,044	1,051,568

Object Classification (in millions of dollars)

Identification code 024–8135–0–7–602	2022 actual	2023 est.	2024 est.
Direct obligations:			
25.2 Other services from non-Federal sources	206	145	148
42.0 Insurance claims and indemnities	96,556	105,107	110,662
44.0 Refunds and death claims	452	409	412
99.9 Total new obligations, unexpired accounts	97,214	105,661	111,222

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

(Legislative proposal, subject to PAYGO)

The 2024 President's Budget Legislative Proposal would equalize survivor benefits payable to disabled children under both retirement systems. Currently, only disabled children under FERS whose annuity terminates due to substantial employment income may have their survivor annuity reinstated if the survivor becomes incapable of self-support. This proposal would extend the same opportunity for reinstatement to CSRS disabled children, equalizing the rules between the two retirement programs.

EMPLOYEES LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 024–8424–0–8–602	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0801 Insurance Payments	4,199	4,428	4,603
0802 Insurance Payments Pay Raise Impact		30	38
0804 Administration—OPM & OIG	4	5	6
0805 Administration—long term care	3	1	1
0900 Total new obligations, unexpired accounts (object class 25.2)	4,206	4,464	4,648
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	48,570	49,262	50,480
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	5	6
Spending authority from offsetting collections, mandatory:			
1800 Collected	4,889	5,456	6,247
1801 Change in uncollected payments, Federal sources	5	221	11
1850 Spending auth from offsetting collections, mand (total)	4,894	5,677	6,258
1900 Budget authority (total)	4,898	5,682	6,264
1930 Total budgetary resources available	53,468	54,944	56,744
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	49,262	50,480	52,096

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,280	1,621	1,949
3010	New obligations, unexpired accounts	4,206	4,464	4,648
3020	Outlays (gross)	-3,865	-4,136	-4,392
3050	Unpaid obligations, end of year	1,621	1,949	2,205
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-125	-130	-351
3070	Change in uncollected pymts, Fed sources, unexpired	-5	-221	-11
3090	Uncollected pymts, Fed sources, end of year	-130	-351	-362
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,155	1,491	1,598
3200	Obligated balance, end of year	1,491	1,598	1,843
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	4	5	6
Outlays, gross:				
4010	Outlays from new discretionary authority	2	5	6
4011	Outlays from discretionary balances	1		
4020	Outlays, gross (total)	3	5	6
Mandatory:				
4090	Budget authority, gross	4,894	5,677	6,258
Outlays, gross:				
4100	Outlays from new mandatory authority	2,594	3,173	3,305
4101	Outlays from mandatory balances	1,268	958	1,081
4110	Outlays, gross (total)	3,862	4,131	4,386
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-698	-649	-655
4120	Federal sources with Pay Raise Impact		-21	-45
4121	Interest on Federal securities	-959	-1,290	-1,940
4123	Non-Federal sources	-3,236	-3,434	-3,468
4123	Non-Federal sources with Pay Raise Impact		-67	-145
4130	Offsets against gross budget authority and outlays (total)	-4,893	-5,461	-6,253
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-5	-221	-11
4160	Budget authority, net (mandatory)	-4	-5	-6
4170	Outlays, net (mandatory)	-1,031	-1,330	-1,867
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-1,028	-1,325	-1,861
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	50,151	50,990	52,177
5001	Total investments, EOY: Federal securities: Par value	50,990	52,177	53,105

This fund finances payments to a private insurance company which administers the processing and paying of claims and expenses for the Federal Employees' Group Life Insurance 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 and optional life insurance program on September 30 is as follows:

Life insurance in force (in billions of dollars):	2022 actual	2023 est.	2024 est.
On active employees	906.0	931.2	957.1
On retired employees	106.9	108.3	109.8
Total	1,012.9	1,039.5	1,066.8
Number of participants (in thousands):	2022 actual	2023 est.	2024 est.
Active employees	2,649	2,744	2,758
Annuity holders	1,733	1,755	1,777
Total	4,382	4,499	4,535

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):	2022 actual	2023 est.	2024 est.
Contingency reserve	780	780	780
Beneficial association program reserve	0	0	0
U.S. Treasury Reserve	48,672	49,609	50,565
Total reserves	49,452	50,389	51,345

Program and Financing (in millions of dollars)

Identification code 024-9981-0-8-551		2022 actual	2023 est.	2024 est.
Obligations by program activity:				
0801	Benefit payments	62,071	63,544	64,965
0802	Payments from OPM contingency reserve	248	300	300
0803	Government payment for annuitants (1960 Act)		1	1
0804	Administration (OPM and OIG)	68	77	89
0806	Administration - dental and vision program	7	15	15
0900	Total new obligations, unexpired accounts (object class 25.6)	62,394	63,937	65,370
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	25,185	22,836	22,622
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	70	77	89
Spending authority from offsetting collections, mandatory:				
1800	Collected	60,361	63,508	67,867
1801	Change in uncollected payments, Federal sources	-386	138	179
1802	Offsetting collections (previously unavailable)		1	1
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced		-1	-1
1850	Spending auth from offsetting collections, mand (total)	59,975	63,646	68,046
1900	Budget authority (total)	60,045	63,723	68,135
1930	Total budgetary resources available	85,230	86,559	90,757
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	22,836	22,622	25,387
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	5,440	6,815	6,185
3010	New obligations, unexpired accounts	62,394	63,937	65,370
3020	Outlays (gross)	-61,019	-64,567	-65,414
3050	Unpaid obligations, end of year	6,815	6,185	6,141
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2,849	-2,463	-2,601
3070	Change in uncollected pymts, Fed sources, unexpired	386	-138	-179
3090	Uncollected pymts, Fed sources, end of year	-2,463	-2,601	-2,780
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,591	4,352	3,584
3200	Obligated balance, end of year	4,352	3,584	3,361
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	70	77	89
Outlays, gross:				
4010	Outlays from new discretionary authority	45	77	89
4011	Outlays from discretionary balances	16		
4020	Outlays, gross (total)	61	77	89
Mandatory:				
4090	Budget authority, gross	59,975	63,646	68,046
Outlays, gross:				
4100	Outlays from new mandatory authority	55,584	57,675	59,160
4101	Outlays from mandatory balances	5,374	6,815	6,165
4110	Outlays, gross (total)	60,958	64,490	65,325
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal Sources (OIG)	-41,574	-43,225	-45,749
4121	Interest on Federal securities	-429	-612	-1,214
4123	Non-Federal sources	-18,428	-19,748	-20,993
4130	Offsets against gross budget authority and outlays (total)	-60,431	-63,585	-67,956
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	386	-138	-179
4160	Budget authority, net (mandatory)	-70	-77	-89
4170	Outlays, net (mandatory)	527	905	-2,631
4180	Budget authority, net (total)			
4190	Outlays, net (total)	588	982	-2,542
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	27,978	27,307	28,072
5001	Total investments, EOY: Federal securities: Par value	27,307	28,072	30,730

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS—Continued

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

	2022 actual	2023 est.	2024 est.
Enacted/requested:			
Outlays	588	982	-2,542
Legislative proposal, subject to PAYGO:			
Budget Authority			2
Outlays			-1
Total:			
Budget Authority			2
Outlays	588	982	-2,543

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:

	2022 actual	2023 est.	2024 est.
Active employees	2,135,000	2,135,000	2,135,000
USPS active employees (non-add)	414,000	414,000	414,000
Annuityants	1,926,000	1,947,000	1,966,000
Tribal Organizations	34,645	34,645	34,645
Total	4,095,645	4,116,645	4,135,645

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:

	2022 actual	2023 est.	2024 est.
Uniform plan	22	18	15
Private plans	28	23	19
Total	50	41	34

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	2022 actual	2023 est.	2024 est.
Unexpended balance, start of year:			
0100 Balance, start of year	27,776	27,189	26,207
0999 Total balance, start of year	27,776	27,189	26,207
Cash income during the year:			
Current law:			
Receipts:			
1130 Employees and Retired Employees Health Benefits Funds	18,428	19,748	20,993
1150 Employees and Retired Employees Health Benefits Funds	429	612	1,214
1160 Employees and Retired Employees Health Benefits Funds	41,574	43,225	45,749
1199 Income under present law	60,431	63,585	67,956
Proposed:			
Offsetting receipts (proprietary):			
1230 Employees and Retired Employees Health Benefits Funds			14
Offsetting governmental receipts:			
1260 Employees and Retired Employees Health Benefits Funds			31
1299 Income proposed			45
1999 Total cash income	60,431	63,585	68,001

Cash outgo during year:

Current law:			
2100 Employees and Retired Employees Health Benefits Funds [Budget Act]	-61,019	-64,567	-65,414
2199 Outgo under current law	-61,019	-64,567	-65,414
Proposed:			
2200 Employees and Retired Employees Health Benefits Funds			-44
2299 Outgo under proposed legislation			-44
2999 Total cash outgo (-)	-61,019	-64,567	-65,458
Surplus or deficit:			
3110 Excluding interest	-1,017	-1,594	1,329
3120 Interest	429	612	1,214
3199 Subtotal, surplus or deficit	-588	-982	2,543
3298 Reconciliation adjustment	1		
3299 Total adjustments	1		
3999 Total change in fund balance	-587	-982	2,543
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-118	-1,865	-1,980
4200 Employees and Retired Employees Health Benefits Funds	27,307	28,072	30,730
4999 Total balance, end of year	27,189	26,207	28,750

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	2022 actual	2023 est.	2024 est.
Obligations by program activity:			
0801 Benefit payments			45
0804 Administration (OPM and OIG)			2
0900 Total new obligations, unexpired accounts			47
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected			47
1930 Total budgetary resources available			47
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			47
3020 Outlays (gross)			-44
3050 Unpaid obligations, end of year			3
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			47
Outlays, gross:			
4100 Outlays from new mandatory authority			44
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal Sources			-31
4123 Non-Federal sources			-14
4130 Offsets against gross budget authority and outlays (total)			-45
4160 Budget authority, net (mandatory)			2
4170 Outlays, net (mandatory)			-1
4180 Budget authority, net (total)			2
4190 Outlays, net (total)			-1

The President's 2024 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 care visits and three behavioral health visits without cost-sharing for all Federal Employees Health Benefits Program (FEHBP) plans. In addition, the Budget strengthens healthcare affordability by limiting cost-sharing for insulin in FEHBP.

Object Classification (in millions of dollars)

Identification code 024-9981-4-8-551	2022 actual	2023 est.	2024 est.
Reimbursable obligations:			
25.2 Other services from non-Federal sources			2

25.6	Medical care .....	.....	.....	45
99.9	Total new obligations, unexpired accounts .....	.....	.....	47

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2022 actual	2023 est.	2024 est.
Offsetting receipts from the public:			
024-322000 All Other General Fund Proprietary Receipts Including			
Budget Clearing Accounts	1	2	2
General Fund Offsetting receipts from the public	1	2	2

