

OFFICE OF PERSONNEL MANAGEMENT

Federal Funds

SALARIES AND EXPENSES

[(INCLUDING TRANSFER OF TRUST FUNDS)]

For necessary expenses to carry out functions of the Office of Personnel Management (OPM) pursuant to Reorganization Plan Numbered 2 of 1978 and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109; medical examinations performed for veterans by private physicians on a fee basis; rental of conference rooms in the District of Columbia and elsewhere; hire of passenger motor vehicles; not to exceed \$2,500 for official reception and representation expenses; advances for reimbursements to applicable funds of OPM and the Federal Bureau of Investigation for expenses incurred under Executive Order No. 10422 of January 9, 1953, as amended; and payment of per diem and/or subsistence allowances to employees where Voting Rights Act activities require an employee to remain overnight at his or her post of duty, \$145,130,000: *Provided*, That of the total amount made available under this heading, up to \$14,000,000 shall remain available until expended, for information technology infrastructure 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, \$1,068,000 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 \$154,625,000 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 2020, accept donations of money, property, and personal services: *Provided further*, That such donations, including those from prior years, may be used for the development of publicity materials to provide information about the White House Fellows, except that no such donations shall be accepted for travel or reimbursement of travel expenses, or for the salaries of employees of such Commission. (Financial Services and General Government Appropriations Act, 2020.)

Program and Financing (in millions of dollars)

Identification code 024-0100-0-1-805	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Employee Services	33	30	
0002 Merit System Audit & Compliance	13	13	
0003 Office of the Chief Financial Officer	8	11	
0004 Office of the Chief Information Officer	41	38	
0005 Executive Services	13	11	
0007 Health and Insurance	2	1	
0009 Administrative Services and Centrally Financed	10	35	
0010 Office of Strategy and Innovation	6	6	
0100 Total direct program	126	145	
0799 Total direct obligations	126	145	
0801 Trust Fund activity	324	155	
0900 Total new obligations, unexpired accounts	450	300	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	12	12
1012 Unobligated balance transfers between expired and unexpired accounts	16		
1050 Unobligated balance (total)	33	12	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	132	145	
1700 Spending authority from offsetting collections, discretionary: Collected	274	155	

1701 Change in uncollected payments, Federal sources	44		
1750 Spending auth from offsetting collections, disc (total)	318	155	
1900 Budget authority (total)	450	300	
1930 Total budgetary resources available	483	312	12
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-21		
1941 Unexpired unobligated balance, end of year	12	12	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	112	131	30
3010 New obligations, unexpired accounts	450	300	
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-433	-401	-18
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	131	30	12
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-108	-111	-111
3070 Change in uncollected pymts, Fed sources, unexpired	-44		
3071 Change in uncollected pymts, Fed sources, expired	41		
3090 Uncollected pymts, Fed sources, end of year	-111	-111	-111
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	20	-81
3200 Obligated balance, end of year	20	-81	-99
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	450	300	
Outlays, gross:			
4010 Outlays from new discretionary authority	345	281	
4011 Outlays from discretionary balances	88	120	18
4020 Outlays, gross (total)	433	401	18
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-304	-155	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-44		
4052 Offsetting collections credited to expired accounts	30		
4060 Additional offsets against budget authority only (total)	-14		
4070 Budget authority, net (discretionary)	132	145	
4080 Outlays, net (discretionary)	129	246	18
4180 Budget authority, net (total)	132	145	
4190 Outlays, net (total)	129	246	18

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

	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Budget Authority	132	145	
Outlays	129	246	18
Legislative proposal, not subject to PAYGO:			
Outlays			-18
Total:			
Budget Authority	132	145	
Outlays	129	246	

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

Object Classification (in millions of dollars)

Identification code 024-0100-0-1-805	2019 actual	2020 est.	2021 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	48	51	
11.5 Other personnel compensation	1	1	
11.9 Total personnel compensation	49	52	
12.1 Civilian personnel benefits	15	18	
21.0 Travel and transportation of persons	1	1	
23.3 Communications, utilities, and miscellaneous charges	18	13	
25.2 Other services from non-Federal sources	35	60	
31.0 Equipment	8	1	
99.0 Direct obligations	126	145	

SALARIES AND EXPENSES—Continued
Object Classification—Continued

Identification code 024-0100-0-1-805	2019 actual	2020 est.	2021 est.
99.0 Reimbursable obligations	324	155	.....
99.9 Total new obligations, unexpired accounts	450	300	.....

Employment Summary

Identification code 024-0100-0-1-805	2019 actual	2020 est.	2021 est.
1001 Direct civilian full-time equivalent employment	692	786	.....
2001 Reimbursable civilian full-time equivalent employment	1,125	782	.....

SALARIES AND EXPENSES
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024-0100-2-1-805	2019 actual	2020 est.	2021 est.
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [047-0621]			-12
1930 Total budgetary resources available			-12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-12
Change in obligated balance:			
Unpaid obligations:			
3020 Outlays (gross)			18
3030 Unpaid obligations transferred to other accts [047-0621]			-17
3050 Unpaid obligations, end of year			1
Uncollected payments:			
3080 Uncollected pymts from Fed sources transferred to other accounts			111
3090 Uncollected pymts, Fed sources, end of year			111
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			112
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances			-18
4180 Budget authority, net (total)
4190 Outlays, net (total)			-18

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, \$5,000,000, and in addition, not to exceed \$25,265,000 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, 2020.)

Program and Financing (in millions of dollars)

Identification code 024-0400-0-1-805	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Program oversight (audits, investigations, etc.)	5	5	.....
0801 Office of Inspector General (Reimbursable)	25	25	.....
0900 Total new obligations, unexpired accounts	30	30	.....

Budgetary resources:

Identification code 024-0400-0-1-805	2019 actual	2020 est.	2021 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	24	24	.....
1701 Change in uncollected payments, Federal sources	1	1	.....
1750 Spending auth from offsetting collections, disc (total)	25	25	.....
1900 Budget authority (total)	30	30	.....
1930 Total budgetary resources available	30	30	.....

Change in obligated balance:

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

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	30	30	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	27	29	.....
4011 Outlays from discretionary balances	4	2	.....
4020 Outlays, gross (total)	31	31	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-26	-26	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	-1	.....
4052 Offsetting collections credited to expired accounts	2	2	.....
4060 Additional offsets against budget authority only (total)	1	1	.....
4070 Budget authority, net (discretionary)	5	5	.....
4080 Outlays, net (discretionary)	5	5	.....
4180 Budget authority, net (total)	5	5	.....
4190 Outlays, net (total)	5	5	.....

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

Object Classification (in millions of dollars)

Identification code 024-0400-0-1-805	2019 actual	2020 est.	2021 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	.....
12.1 Civilian personnel benefits	1	1	.....
23.3 Communications, utilities, and miscellaneous charges	1	1	.....
99.0 Direct obligations	5	5	.....
99.0 Reimbursable obligations	25	25	.....
99.9 Total new obligations, unexpired accounts	30	30	.....

Employment Summary

Identification code 024-0400-0-1-805	2019 actual	2020 est.	2021 est.
1001 Direct civilian full-time equivalent employment	20	20	.....
2001 Reimbursable civilian full-time equivalent employment	112	134	.....

OFFICE OF INSPECTOR GENERAL
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024-0400-2-1-805	2019 actual	2020 est.	2021 est.
Change in obligated balance:			
Unpaid obligations:			
3030 Unpaid obligations transferred to other accts [047-0108]			-3
3050 Unpaid obligations, end of year			-3
Uncollected payments:			
3080 Uncollected pymts from Fed sources transferred to other accounts			6
3090 Uncollected pymts, Fed sources, end of year			6
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

Program and Financing (in millions of dollars)

Identification code 024-0206-0-1-551	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Government contribution for annuitants benefits (1959 Act)	13,131	13,657	14,189
0002 Government contribution for annuitants benefits (1960 Act)		1	1
0900 Total new obligations, unexpired accounts (object class 13.0)	13,131	13,658	14,190
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	13,131	13,658	14,190
1930 Total budgetary resources available	13,131	13,658	14,190

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,444	1,465	1,193
3010 New obligations, unexpired accounts	13,131	13,658	14,190
3020 Outlays (gross)	-13,110	-13,930	-14,190
3050 Unpaid obligations, end of year	1,465	1,193	1,193
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,444	1,465	1,193
3200 Obligated balance, end of year	1,465	1,193	1,193

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	13,131	13,658	14,190
Outlays, gross:			
4100 Outlays from new mandatory authority	11,666	12,465	12,951
4101 Outlays from mandatory balances	1,444	1,465	1,239
4110 Outlays, gross (total)	13,110	13,930	14,190
4180 Budget authority, net (total)	13,131	13,658	14,190
4190 Outlays, net (total)	13,110	13,930	14,190

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

	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Budget Authority	13,131	13,658	14,190
Outlays	13,110	13,930	14,190
Legislative proposal, not subject to PAYGO:			
Budget Authority			-14,190
Outlays			-14,190
Total:			
Budget Authority	13,131	13,658	
Outlays	13,110	13,930	

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

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024-0206-2-1-551	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Government contribution for annuitants benefits (1959 Act)			-14,189
0002 Government contribution for annuitants benefits (1960 Act)			-1
0900 Total new obligations, unexpired accounts (object class 13.0)			-14,190
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			-14,190
1930 Total budgetary resources available			-14,190

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-14,190
3020 Outlays (gross)			14,190
3030 Unpaid obligations transferred to other accts [047-0619]			-1,465
3050 Unpaid obligations, end of year			-1,465
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-1,465

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			-14,190
Outlays, gross:			
4100 Outlays from new mandatory authority			-12,951
4101 Outlays from mandatory balances			-1,239
4110 Outlays, gross (total)			-14,190
4180 Budget authority, net (total)			-14,190
4190 Outlays, net (total)			-14,190

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

Program and Financing (in millions of dollars)

Identification code 024-0500-0-1-602	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Government Payment for Annuitants, Employee Life Insurance (Direct)	42	43	44
0900 Total new obligations, unexpired accounts (object class 25.2)	42	43	44
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	42	43	44
1930 Total budgetary resources available	42	43	44

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	5	5
3010 New obligations, unexpired accounts	42	43	44
3020 Outlays (gross)	-42	-43	-44
3050 Unpaid obligations, end of year	5	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	5	5
3200 Obligated balance, end of year	5	5	5

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	42	43	44
Outlays, gross:			
4100 Outlays from new mandatory authority	37	37	38
4101 Outlays from mandatory balances	5	6	6
4110 Outlays, gross (total)	42	43	44
4180 Budget authority, net (total)	42	43	44
4190 Outlays, net (total)	42	43	44

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE—Continued
Summary of Budget Authority and Outlays (in millions of dollars)

	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Budget Authority	42	43	44
Outlays	42	43	44
Legislative proposal, not subject to PAYGO:			
Budget Authority			-44
Outlays			-44
Total:			
Budget Authority	42	43	
Outlays	42	43	

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

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024-0500-2-1-602	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Government Payment for Annuitants, Employee Life Insurance (Direct)			-44
0900 Total new obligations, unexpired accounts (object class 25.2)			-44

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			-44
1930 Total budgetary resources available			-44

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			-44
3020 Outlays (gross)			44
3030 Unpaid obligations transferred to other accts [047-0620]			-5
3050 Unpaid obligations, end of year			-5
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-5

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			-44
Outlays, gross:			
4100 Outlays from new mandatory authority			-38
4101 Outlays from mandatory balances			-6
4110 Outlays, gross (total)			-44
4180 Budget authority, net (total)			-44
4190 Outlays, net (total)			-44

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Program and Financing (in millions of dollars)

Identification code 024-0200-0-1-805	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0002 Payment of Government share of retirement costs	17,229	17,000	16,600
0003 Transfers for interest on unfunded liability and payment of military service annuities	26,371	27,100	27,700
0005 Spouse equity payment	44	44	44
0900 Total new obligations, unexpired accounts	43,644	44,144	44,344

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	26,371	27,100	27,700
1200 Appropriation	17,273	17,044	16,644
1260 Appropriations, mandatory (total)	43,644	44,144	44,344

1930 Total budgetary resources available	43,644	44,144	44,344
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	43,644	44,144	44,344
3020 Outlays (gross)	-43,644	-44,144	-44,344
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	43,644	44,144	44,344
Outlays, gross:			
4100 Outlays from new mandatory authority	43,644	44,144	44,344
4180 Budget authority, net (total)	43,644	44,144	44,344
4190 Outlays, net (total)	43,644	44,144	44,344

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

	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Budget Authority	43,644	44,144	44,344
Outlays	43,644	44,144	44,344
Legislative proposal, not subject to PAYGO:			
Budget Authority			-44,344
Outlays			-44,344
Total:			
Budget Authority	43,644	44,144	
Outlays	43,644	44,144	

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

Object Classification (in millions of dollars)

Identification code 024-0200-0-1-805	2019 actual	2020 est.	2021 est.
Direct obligations:			
12.1 Civilian personnel benefits	17,273	17,044	16,644
13.0 Benefits for former personnel	26,371	27,100	27,700
99.9 Total new obligations, unexpired accounts	43,644	44,144	44,344

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024-0200-2-1-805	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0002 Payment of Government share of retirement costs			-16,600
0003 Transfers for interest on unfunded liability and payment of military service annuities			-27,700
0005 Spouse equity payment			-44
0900 Total new obligations, unexpired accounts			-44,344

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			-27,700
1200 Appropriation			-16,644
1260 Appropriations, mandatory (total)			-44,344
1930 Total budgetary resources available			-44,344

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			-44,344
3020 Outlays (gross)			44,344

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			-44,344
Outlays, gross:			
4100 Outlays from new mandatory authority			-44,344
4180 Budget authority, net (total)			-44,344
4190 Outlays, net (total)			-44,344

Object Classification (in millions of dollars)

Identification code 024-0200-2-1-805	2019 actual	2020 est.	2021 est.
Direct obligations:			
12.1 Civilian personnel benefits			-16,644
13.0 Benefits for former personnel			-27,700
99.9 Total new obligations, unexpired accounts			-44,344

FLEXIBLE BENEFITS PLAN RESERVE

Program and Financing (in millions of dollars)

Identification code 024-0800-0-1-805	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0801 FSA FEDS Risk Reserve	9	18	19
0900 Total new obligations, unexpired accounts (object class 25.6)	9	18	19

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	61	65	66
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	14	20	22
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	
1850 Spending auth from offsetting collections, mand (total)	13	19	22
1930 Total budgetary resources available	74	84	88
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	65	66	69

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	7	3
3010 New obligations, unexpired accounts	9	18	19
3020 Outlays (gross)	-8	-22	-19
3050 Unpaid obligations, end of year	7	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	7	3
3200 Obligated balance, end of year	7	3	3

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	13	19	22
Outlays, gross:			
4100 Outlays from new mandatory authority	4	16	19
4101 Outlays from mandatory balances	4	6	
4110 Outlays, gross (total)	8	22	19
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-1	-1
4123 Non-Federal sources	-13	-19	-21
4130 Offsets against gross budget authority and outlays (total)	-14	-20	-22
4160 Budget authority, net (mandatory)	-1	-1	
4170 Outlays, net (mandatory)	-6	2	-3
4180 Budget authority, net (total)	-1	-1	
4190 Outlays, net (total)	-6	2	-3

Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	9	10	11
5092 Unexpired unavailable balance, EOY: Offsetting collections	10	11	11

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

	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Budget Authority	-1	-1	
Outlays	-6	2	-3
Legislative proposal, not subject to PAYGO:			
Outlays			3
Total:			
Budget Authority	-1	-1	
Outlays	-6	2	-3

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

FLEXIBLE BENEFITS PLAN RESERVE

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024-0800-2-1-805	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0801 FSA FEDS Risk Reserve			-19
0900 Total new obligations, unexpired accounts (object class 25.6)			-19

Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [047-0618]			-65
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected			-22
1930 Total budgetary resources available			-87
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-68

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-19
3020 Outlays (gross)			19

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			-22
Outlays, gross:			
4100 Outlays from new mandatory authority			-19
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources			1
4123 Non-Federal sources			21
4130 Offsets against gross budget authority and outlays (total)			22
4170 Outlays, net (mandatory)			3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			3

Memorandum (non-add) entries:			
5091 Unexpired unavailable balance, transfer to GSA: Offsetting collections			-10
5092 Unexpired unavailable balance, EOY: Offsetting collections			-10

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 024-5391-0-2-551	2019 actual	2020 est.	2021 est.
0100 Balance, start of year	47,145	44,611	44,054
Receipts:			
Current law:			
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund		3,613	3,798
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund		-3,613	-3,798
1140 Earnings on Investments, Postal Service Retiree Health Benefits Fund	1,230	1,155	1,030
1140 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund		-789	-789
1140 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund		789	789
1199 Total current law receipts	1,230	1,155	1,030
Proposed:			
1240 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund			-3,798
1240 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund		2,209	
1240 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund			3,798
1240 Earnings on Investments, Postal Service Retiree Health Benefits Fund			-1,030

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND—Continued
Special and Trust Fund Receipts—Continued

Identification code 024-5391-0-2-551	2019 actual	2020 est.	2021 est.
1240 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund			789
1240 Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund			-789
1299 Total proposed receipts		2,209	-1,030
1999 Total receipts	1,230	3,364	
2000 Total: Balances and receipts	48,375	47,975	44,054
Appropriations:			
Current law:			
2101 Postal Service Retiree Health Benefits Fund	-1,230	-1,155	-1,030
2103 Postal Service Retiree Health Benefits Fund	-2,534	-2,766	-3,109
2199 Total current law appropriations	-3,764	-3,921	-4,139
Proposed:			
2201 Postal Service Retiree Health Benefits Fund			1,030
2203 Postal Service Retiree Health Benefits Fund			3,109
2299 Total proposed appropriations			4,139
2999 Total appropriations	-3,764	-3,921	
5099 Balance, end of year	44,611	44,054	44,054

Program and Financing (in millions of dollars)

Identification code 024-5391-0-2-551	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Obligations to FEHB Fund	3,764	3,921	4,139
0900 Total new obligations, unexpired accounts (object class 13.0)	3,764	3,921	4,139

Budgetary resources:

Identification code 024-5391-0-2-551	2019 actual	2020 est.	2021 est.
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,230	1,155	1,030
1203 Appropriation (previously unavailable)(special or trust)	2,534	2,766	3,109
1260 Appropriations, mandatory (total)	3,764	3,921	4,139
1930 Total budgetary resources available	3,764	3,921	4,139

Change in obligated balance:

Identification code 024-5391-0-2-551	2019 actual	2020 est.	2021 est.
Unpaid obligations:			
3010 New obligations, unexpired accounts	3,764	3,921	4,139
3020 Outlays (gross)	-3,764	-3,921	-4,139

Budget authority and outlays, net:

Identification code 024-5391-0-2-551	2019 actual	2020 est.	2021 est.
Mandatory:			
4090 Budget authority, gross	3,764	3,921	4,139
Outlays, gross:			
4100 Outlays from new mandatory authority	1,230	3,921	4,139
4101 Outlays from mandatory balances	2,534		
4110 Outlays, gross (total)	3,764	3,921	4,139
4180 Budget authority, net (total)	3,764	3,921	4,139
4190 Outlays, net (total)	3,764	3,921	4,139

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	47,145	44,611	42,058
5001 Total investments, EOY: Federal securities: Par value	44,611	42,058	38,949

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

	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Budget Authority	3,764	3,921	4,139
Outlays	3,764	3,921	4,139
Legislative proposal, not subject to PAYGO:			
Budget Authority			-4,139
Outlays			-4,139
Total:			
Budget Authority	3,764	3,921	
Outlays	3,764	3,921	

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel

Management section of the GSA chapter of the *Appendix* for more information on this account.

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

Program and Financing (in millions of dollars)

Identification code 024-5391-2-2-551	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Obligations to FEHB Fund			-4,139
0900 Total new obligations, unexpired accounts (object class 13.0)			-4,139
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			-1,030
1203 Appropriation (previously unavailable)(special or trust)			-3,109
1260 Appropriations, mandatory (total)			-4,139
1930 Total budgetary resources available			-4,139

Change in obligated balance:

Identification code 024-5391-2-2-551	2019 actual	2020 est.	2021 est.
Unpaid obligations:			
3010 New obligations, unexpired accounts			-4,139
3020 Outlays (gross)			4,139

Budget authority and outlays, net:

Identification code 024-5391-2-2-551	2019 actual	2020 est.	2021 est.
Mandatory:			
4090 Budget authority, gross			-4,139
Outlays, gross:			
4100 Outlays from new mandatory authority			-4,139
4180 Budget authority, net (total)			-4,139
4190 Outlays, net (total)			-4,139

Memorandum (non-add) entries:

5001 Total investments, EOY: Federal securities: Par value			-38,949
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REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 024-4571-0-4-805	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0801 Human Resource Solutions	308	496	708
0802 National Background Investigations Bureau (NBIB)	1,384	1	
0803 Human Resources Tools & Technology (HRTT)	81	66	76
0804 Enterprise Human Resources Integration	35	41	36
0805 USAJOBS	14		
0806 Suitability Executive Agent		8	9
0807 Human Resource Line of Business (HRLob)	3	3	3
0808 Inspector General Activities	3	3	1
0810 Credit Monitoring		85	85
0900 Total new obligations, unexpired accounts	1,828	703	918

Budgetary resources:

Identification code 024-4571-0-4-805	2019 actual	2020 est.	2021 est.
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,225	1,722	1,731
1021 Recoveries of prior year unpaid obligations	220		
1050 Unobligated balance (total)	1,445	1,722	1,731
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,061	712	935
1801 Change in uncollected payments, Federal sources	44		
1850 Spending auth from offsetting collections, mand (total)	2,105	712	935
1930 Total budgetary resources available	3,550	2,434	2,666
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,722	1,731	1,748

Change in obligated balance:

Identification code 024-4571-0-4-805	2019 actual	2020 est.	2021 est.
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,217	717	708
3010 New obligations, unexpired accounts	1,828	703	918
3020 Outlays (gross)	-2,108	-712	-935
3040 Recoveries of prior year unpaid obligations, unexpired	-220		

3050	Unpaid obligations, end of year	717	708	691
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-738	-782	-782
3070	Change in uncollected pymts, Fed sources, unexpired	-44		
3090	Uncollected pymts, Fed sources, end of year	-782	-782	-782
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	479	-65	-74
3200	Obligated balance, end of year	-65	-74	-91
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	2,105	712	935
Outlays, gross:				
4100	Outlays from new mandatory authority	612	31	804
4101	Outlays from mandatory balances	1,496	681	131
4110	Outlays, gross (total)	2,108	712	935
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-2,061	-712	-935
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-44		
4170	Outlays, net (mandatory)	47		
4180	Budget authority, net (total)			
4190	Outlays, net (total)	47		

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

Object Classification (in millions of dollars)

Identification code 024-4571-0-4-805	2019 actual	2020 est.	2021 est.	
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	303	72	71
11.5	Other personnel compensation	26	4	4
11.9	Total personnel compensation	329	76	75
12.1	Civilian personnel benefits	106	22	24
21.0	Travel and transportation of persons	28	5	5
23.1	Rental payments to GSA	20	5	3
23.3	Communications, utilities, and miscellaneous charges	55	14	9
24.0	Printing and reproduction	1	1	
25.2	Other services from non-Federal sources	1,270	569	796
26.0	Supplies and materials	4	1	1
31.0	Equipment	15	10	5
99.9	Total new obligations, unexpired accounts	1,828	703	918

Employment Summary

Identification code 024-4571-0-4-805	2019 actual	2020 est.	2021 est.	
2001	Reimbursable civilian full-time equivalent employment	3,546	682	643

REVOLVING FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024-4571-2-4-805	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0801	Human Resource Solutions		-708
0803	Human Resources Tools & Technology (HRTT)		-76
0804	Enterprise Human Resources Integration		-36
0806	Suitability Executive Agency		-9
0807	Human Resource Line of Business (HRLoB)		-3
0808	Inspector General Activities		-1
0810	Credit Monitoring		-85
0900	Total new obligations, unexpired accounts		-918
Budgetary resources:			
Unobligated balance:			
1010	Unobligated balance transfer to other accts [047-4615]		-1,731
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected		-935
1930	Total budgetary resources available		-2,666

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		-1,748

Change in obligated balance:

Unpaid obligations:			
3010	New obligations, unexpired accounts		-918
3020	Outlays (gross)		935
3030	Unpaid obligations transferred to other accts [047-4615]		-708
3050	Unpaid obligations, end of year		-691
Uncollected payments:			
3080	Uncollected pymts from Fed sources transferred to other accounts		782
3090	Uncollected pymts, Fed sources, end of year		782
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		91

Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross		-935
Outlays, gross:			
4100	Outlays from new mandatory authority		-804
4101	Outlays from mandatory balances		-131
4110	Outlays, gross (total)		-935
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources		935
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

Object Classification (in millions of dollars)

Identification code 024-4571-2-4-805	2019 actual	2020 est.	2021 est.
Reimbursable obligations:			
Personnel compensation:			
11.1	Full-time permanent		-71
11.5	Other personnel compensation		-4
11.9	Total personnel compensation		-75
12.1	Civilian personnel benefits		-24
21.0	Travel and transportation of persons		-5
23.1	Rental payments to GSA		-3
23.3	Communications, utilities, and miscellaneous charges		-9
25.2	Other services from non-Federal sources		-796
26.0	Supplies and materials		-1
31.0	Equipment		-5
99.9	Total new obligations, unexpired accounts		-918

Employment Summary

Identification code 024-4571-2-4-805	2019 actual	2020 est.	2021 est.
2001	Reimbursable civilian full-time equivalent employment		-643

Trust Funds

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 024-8135-0-7-602	2019 actual	2020 est.	2021 est.	
0100	Balance, start of year	915,326	931,785	950,940
Receipts:				
Current law:				
1110	Employee Contributions, Civil Service Retirement and Disability Fund	4,071	4,564	4,937
1110	District of Columbia Contributions, Civil Service Retirement and Disability Fund	29	31	31
1110	Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	633	581	544
1140	Agency Contributions, Civil Service Retirement and Disability Fund		381	618
1140	Agency Contributions, Civil Service Retirement and Disability Fund	28,083	32,399	35,757
1140	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund		47	74
1140	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	3,512	3,702	4,100
1140	Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund		1,060	1,060

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

Identification code 024-8135-0-7-602	2019 actual	2020 est.	2021 est.
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund		-1,060	-1,060
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund		1,617	1,617
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund		-1,617	-1,617
1140 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	296	237	192
1140 Treasury Interest, Civil Service Retirement and Disability Fund	25,261	25,193	24,494
1140 General Fund Payment to the Civil Service Retirement and Disability Fund	43,644	44,144	44,344
1140 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	39	40	42
1199 Total current law receipts	105,568	111,319	115,133
Proposed:			
1210 Employee Contributions, Civil Service Retirement and Disability Fund			-4,937
1210 District of Columbia Contributions, Civil Service Retirement and Disability Fund			-31
1210 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund			-544
1240 Agency Contributions, Civil Service Retirement and Disability Fund			-618
1240 Agency Contributions, Civil Service Retirement and Disability Fund			-35,757
1240 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund			-74
1240 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund			-4,100
1240 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund			-1,060
1240 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund			1,060
1240 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund			-1,617
1240 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund			1,617
1240 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund			-192
1240 Treasury Interest, Civil Service Retirement and Disability Fund			-24,494
1240 General Fund Payment to the Civil Service Retirement and Disability Fund			-44,344
1240 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund			-42
1299 Total proposed receipts			-115,133
1999 Total receipts	105,568	111,319	
2000 Total: Balances and receipts	1,020,894	1,043,104	950,940
Appropriations:			
Current law:			
2101 Civil Service Retirement and Disability Fund	-99	-113	
2101 Civil Service Retirement and Disability Fund	-105,468	-111,209	-115,035
2103 Civil Service Retirement and Disability Fund	-4	-3	
2132 Civil Service Retirement and Disability Fund	3	3	
2135 Civil Service Retirement and Disability Fund	16,459	19,158	19,617
2199 Total current law appropriations	-89,109	-92,164	-95,418
Proposed:			
2201 Civil Service Retirement and Disability Fund			115,035
2234 Civil Service Retirement and Disability Fund			-19,617
2299 Total proposed appropriations			95,418
2999 Total appropriations	-89,109	-92,164	
5099 Balance, end of year	931,785	950,940	950,940

Program and Financing (in millions of dollars)

Identification code 024-8135-0-7-602	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001 Annuities	88,587	91,685	95,066
0002 Refunds and death claims	373	366	352
0003 Administration - operations	142	106	
0004 Transfer to MSPB	2	2	
0005 Administration - OIG	5	5	

0900 Total new obligations, unexpired accounts	89,109	92,164	95,418
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	99	113	
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	105,468	111,209	115,035
1203 Appropriation (previously unavailable)(special or trust)	4	3	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-3	
1235 Appropriations precluded from obligation (special or trust)	-16,459	-19,158	-19,617
1260 Appropriations, mandatory (total)	89,010	92,051	95,418
1900 Budget authority (total)	89,109	92,164	95,418
1930 Total budgetary resources available	89,109	92,164	95,418

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,685	7,940	8,178
3010 New obligations, unexpired accounts	89,109	92,164	95,418
3020 Outlays (gross)	-88,854	-91,926	-95,129
3050 Unpaid obligations, end of year	7,940	8,178	8,467
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,685	7,940	8,178
3200 Obligated balance, end of year	7,940	8,178	8,467

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	99	113	
Outlays, gross:			
4010 Outlays from new discretionary authority	74	113	
4011 Outlays from discretionary balances	23		
4020 Outlays, gross (total)	97	113	
Mandatory:			
4090 Budget authority, gross	89,010	92,051	95,418
Outlays, gross:			
4100 Outlays from new mandatory authority	81,095	83,875	86,249
4101 Outlays from mandatory balances	7,662	7,938	8,880
4110 Outlays, gross (total)	88,757	91,813	95,129
4180 Budget authority, net (total)	89,109	92,164	95,418
4190 Outlays, net (total)	88,854	91,926	95,129

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	922,994	939,703	958,611
5001 Total investments, EOY: Federal securities: Par value	939,703	958,611	978,227

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

	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Budget Authority	89,109	92,164	95,418
Outlays	88,854	91,926	95,129
Legislative proposal, not subject to PAYGO:			
Budget Authority			-95,418
Outlays			-95,129
Total:			
Budget Authority	89,109	92,164	
Outlays	88,854	91,926	

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

Status of Funds (in millions of dollars)

Identification code 024-8135-0-7-602	2019 actual	2020 est.	2021 est.
Unexpended balance, start of year:			
0100 Balance, start of year	923,010	939,724	959,117
0298 Adjustment to reconcile to proprietary accounting	-1		
0999 Total balance, start of year	923,009	939,724	959,117
Cash income during the year:			
Current law:			
Receipts:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund	4,071	4,564	4,937
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund	29	31	31

1110	Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	633	581	544
1150	FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	296	237	192
1150	Treasury Interest, Civil Service Retirement and Disability Fund	25,261	25,193	24,494
1160	Agency Contributions, Civil Service Retirement and Disability Fund		381	618
1160	Agency Contributions, Civil Service Retirement and Disability Fund	28,083	32,399	35,757
1160	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund		47	74
1160	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	3,512	3,702	4,100
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	43,644	44,144	44,344
1160	Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	39	40	42
1199	Income under present law	105,568	111,319	115,133
1210	Proposed: Employee Contributions, Civil Service Retirement and Disability Fund			-4,937
1210	District of Columbia Contributions, Civil Service Retirement and Disability Fund			-31
1210	Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund			-544
1250	FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund			-192
1250	Treasury Interest, Civil Service Retirement and Disability Fund			-24,494
1260	Offsetting governmental receipts:			
1260	Agency Contributions, Civil Service Retirement and Disability Fund			-618
1260	Agency Contributions, Civil Service Retirement and Disability Fund			-35,757
1260	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund			-74
1260	Postal Service Agency Contributions, Civil Service Retirement and Disability Fund			-4,100
1260	Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund			
1260	Postal Service Amortization Payments, Civil Service Retirement and Disability Fund			
1260	General Fund Payment to the Civil Service Retirement and Disability Fund			-44,344
1260	Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund			-42
1299	Income proposed			-115,133
1999	Total cash income	105,568	111,319	
2100	Cash outgo during year: Current law: Civil Service Retirement and Disability Fund [Budget Acct]	-88,854	-91,926	-95,129
2199	Outgo under current law	-88,854	-91,926	-95,129
2200	Proposed: Civil Service Retirement and Disability Fund			95,129
2299	Outgo under proposed legislation			95,129
2999	Total cash outgo (-)	-88,854	-91,926	
3110	Surplus or deficit: Excluding interest	-8,843	-6,037	
3120	Interest	25,557	25,430	
3199	Subtotal, surplus or deficit	16,714	19,393	
3230	Civil Service Retirement and Disability Fund			-8,178
3298	Adjustment to reconcile to proprietary accounting	1		
3299	Total adjustments	1		-8,178
3999	Total change in fund balance	16,715	19,393	-8,178
4100	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	21	506	950,939
4200	Civil Service Retirement and Disability Fund	939,703	958,611	978,227
4200	Civil Service Retirement and Disability Fund			-978,227
4999	Total balance, end of year	939,724	959,117	950,939

Object Classification (in millions of dollars)				
Identification code 024-8135-0-7-602	2019 actual	2020 est.	2021 est.	
Direct obligations:				
25.2	Other services from non-Federal sources	149	113	
42.0	Insurance claims and indemnities	88,587	91,685	95,066
44.0	Refunds and death claims	373	366	352
99.9	Total new obligations, unexpired accounts	89,109	92,164	95,418

CIVIL SERVICE RETIREMENT AND DISABILITY FUND
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)			
Identification code 024-8135-2-7-602	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0001	Annuities		-95,066
0002	Refunds and death claims		-352
0900	Total new obligations, unexpired accounts		-95,418
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201	Appropriation (special or trust fund)		-115,035
1234	Appropriations precluded from obligation		19,617
1260	Appropriations, mandatory (total)		-95,418
1900	Budget authority (total)		-95,418
1930	Total budgetary resources available		-95,418
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		-95,418
3020	Outlays (gross)		95,129
3030	Unpaid obligations transferred to other accts [047-8583]		-8,178
3050	Unpaid obligations, end of year		-8,467
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		-8,467
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross		-95,418
Outlays, gross:			
4100	Outlays from new mandatory authority		-86,249
4101	Outlays from mandatory balances		-8,880
4110	Outlays, gross (total)		-95,129
4180	Budget authority, net (total)		-95,418
4190	Outlays, net (total)		-95,129
Memorandum (non-add) entries:			
5001	Total investments, EOY: Federal securities: Par value		-978,227

Object Classification (in millions of dollars)			
Identification code 024-8135-2-7-602	2019 actual	2020 est.	2021 est.
Direct obligations:			
42.0	Insurance claims and indemnities		-95,066
44.0	Refunds and death claims		-352
99.9	Total new obligations, unexpired accounts		-95,418

EMPLOYEES LIFE INSURANCE FUND

Program and Financing (in millions of dollars)				
Identification code 024-8424-0-8-602	2019 actual	2020 est.	2021 est.	
Obligations by program activity:				
0801	Insurance Payments	3,269	3,446	3,537
0804	Administration—OPM & OIG	4	4	4
0805	Administration—long term care	2	2	2
0900	Total new obligations, unexpired accounts (object class 25.2)	3,275	3,452	3,543

EMPLOYEES LIFE INSURANCE FUND—Continued
Program and Financing—Continued

Identification code 024-8424-0-8-602	2019 actual	2020 est.	2021 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	45,538	46,851	48,491
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	4	4
Spending authority from offsetting collections, mandatory:			
1800 Collected	4,538	4,833	4,850
1801 Change in uncollected payments, Federal sources	46	255	13
1850 Spending auth from offsetting collections, mand (total)	4,584	5,088	4,863
1900 Budget authority (total)	4,588	5,092	4,867
1930 Total budgetary resources available	50,126	51,943	53,358
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	46,851	48,491	49,815
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,033	1,050	1,148
3010 New obligations, unexpired accounts	3,275	3,452	3,543
3020 Outlays (gross)	-3,258	-3,354	-3,448
3050 Unpaid obligations, end of year	1,050	1,148	1,243
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-107	-153	-408
3070 Change in uncollected pymts, Fed sources, unexpired	-46	-255	-13
3090 Uncollected pymts, Fed sources, end of year	-153	-408	-421
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	926	897	740
3200 Obligated balance, end of year	897	740	822
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority	3	4	4
4011 Outlays from discretionary balances	1		
4020 Outlays, gross (total)	4	4	4
Mandatory:			
4090 Budget authority, gross	4,584	5,088	4,863
Outlays, gross:			
4100 Outlays from new mandatory authority	2,231	2,532	2,602
4101 Outlays from mandatory balances	1,023	818	842
4110 Outlays, gross (total)	3,254	3,350	3,444
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-593	-585	-592
4120 Federal sources with Pay Raise Impact		-10	-15
4121 Interest on Federal securities	-933	-1,087	-1,012
4123 Non-Federal sources	-3,016	-3,120	-3,187
4123 Non-Federal sources with Pay Raise Impact		-35	-48
4130 Offsets against gross budget authority and outlays (total)	-4,542	-4,837	-4,854
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-46	-255	-13
4160 Budget authority, net (mandatory)	-4	-4	-4
4170 Outlays, net (mandatory)	-1,288	-1,487	-1,410
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-1,284	-1,483	-1,406
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	46,616	48,199	49,682
5001 Total investments, EOY: Federal securities: Par value	48,199	49,682	51,088
Summary of Budget Authority and Outlays (in millions of dollars)			
	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Outlays	-1,284	-1,483	-1,406
Legislative proposal, not subject to PAYGO:			
Outlays			1,406
Total:			
Outlays	-1,284	-1,483	

Management section of the GSA chapter of the *Appendix* for more information on this account.

EMPLOYEES LIFE INSURANCE FUND (Legislative proposal, not subject to PAYGO)			
Program and Financing (in millions of dollars)			
Identification code 024-8424-2-8-602	2019 actual	2020 est.	2021 est.
Obligations by program activity:			
0801 Insurance Payments			-3,537
0804 Administration—OPM & OIG			-4
0805 Administration—long term care			-2
0900 Total new obligations, unexpired accounts (object class 25.2)			-3,543
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [047-8432]			-48,491
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected			-4
Spending authority from offsetting collections, mandatory:			
1800 Collected			-4,850
1801 Change in uncollected payments, Federal sources			-13
1850 Spending auth from offsetting collections, mand (total)			-4,863
1900 Budget authority (total)			-4,867
1930 Total budgetary resources available			-53,358
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-49,815
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-3,543
3020 Outlays (gross)			3,448
3030 Unpaid obligations transferred to other accts [047-8432]			-1,148
3050 Unpaid obligations, end of year			-1,243
Uncollected payments:			
3070 Change in uncollected pymts, Fed sources, unexpired			13
3080 Uncollected pymts from Fed sources transferred to other accounts			408
3090 Uncollected pymts, Fed sources, end of year			421
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-822
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-4
Outlays, gross:			
4010 Outlays from new discretionary authority			-4
Mandatory:			
4090 Budget authority, gross			-4,863
Outlays, gross:			
4100 Outlays from new mandatory authority			-2,602
4101 Outlays from mandatory balances			-842
4110 Outlays, gross (total)			-3,444
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources			592
4120 Federal sources with Pay Raise Impact			15
4121 Interest on Federal securities			1,012
4123 Non-Federal sources			3,187
4123 Non-Federal sources with Pay Raise Impact			48
4130 Offsets against gross budget authority and outlays (total)			4,854
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired			13
4160 Budget authority, net (mandatory)			4
4170 Outlays, net (mandatory)			1,410
4180 Budget authority, net (total)			
4190 Outlays, net (total)			1,406
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value			-51,088

The President's Budget proposes to transfer this account to the General Services Administration (GSA). Please consult the Office of Personnel

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

Program and Financing (in millions of dollars)

Identification code 024-9981-0-8-551	2019 actual	2020 est.	2021 est.	
Obligations by program activity:				
0801	Benefit payments	55,163	57,091	58,917
0802	Payments from OPM contingency reserve	198	300	300
0803	Government payment for annuitants (1960 Act)	1	1	1
0804	Administration (OPM and OIG)	57	65	64
0806	Administration - dental and vision program	6	7	7
0900	Total new obligations, unexpired accounts (object class 25.6)	55,424	57,464	59,289
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	24,606	24,895	26,031
Budget authority:				
Spending authority from offsetting collections, discretionary:				
1700	Collected	58	65	64
Spending authority from offsetting collections, mandatory:				
1800	Collected	55,517	58,400	60,519
1801	Change in uncollected payments, Federal sources	138	135	93
1850	Spending auth from offsetting collections, mand (total)	55,655	58,535	60,612
1900	Budget authority (total)	55,713	58,600	60,676
1930	Total budgetary resources available	80,319	83,495	86,707
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	24,895	26,031	27,418
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	4,965	5,063	5,050
3010	New obligations, unexpired accounts	55,424	57,464	59,289
3020	Outlays (gross)	-55,326	-57,477	-59,323
3050	Unpaid obligations, end of year	5,063	5,050	5,016
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2,294	-2,432	-2,567
3070	Change in uncollected pymts, Fed sources, unexpired	-138	-135	-93
3090	Uncollected pymts, Fed sources, end of year	-2,432	-2,567	-2,660
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,671	2,631	2,483
3200	Obligated balance, end of year	2,631	2,483	2,356
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	58	65	64
Outlays, gross:				
4010	Outlays from new discretionary authority	40	65	64
4011	Outlays from discretionary balances	15		
4020	Outlays, gross (total)	55	65	64
Mandatory:				
4090	Budget authority, gross	55,655	58,535	60,612
Outlays, gross:				
4100	Outlays from new mandatory authority	50,362	52,031	53,899
4101	Outlays from mandatory balances	4,909	5,381	5,360
4110	Outlays, gross (total)	55,271	57,412	59,259
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal Sources (OIG)	-38,375	-40,045	-41,497
4121	Interest on Federal securities	-573	-587	-529
4123	Non-Federal sources	-16,627	-17,833	-18,557
4130	Offsets against gross budget authority and outlays (total)	-55,575	-58,465	-60,583
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-138	-135	-93
4160	Budget authority, net (mandatory)	-58	-65	-64
4170	Outlays, net (mandatory)	-304	-1,053	-1,324
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-249	-988	-1,260
Memorandum (non-add) entries:				
5000	Total investments, SOY: Federal securities: Par value	27,370	27,802	30,375
5001	Total investments, EOY: Federal securities: Par value	27,802	30,375	31,904

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

	2019 actual	2020 est.	2021 est.
Enacted/requested:			
Outlays	-249	-988	-1,260

Legislative proposal, not subject to PAYGO:

Outlays			1,260
Total:			
Outlays	-249	-988	

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

Status of Funds (in millions of dollars)

Identification code 024-9981-0-8-551	2019 actual	2020 est.	2021 est.	
Unexpended balance, start of year:				
0100	Balance, start of year	27,375	27,525	28,513
0298	Adjustment to reconcile to proprietary accounting	-98		
0999	Total balance, start of year	27,277	27,525	28,513
Cash income during the year:				
Current law:				
Receipts:				
1130	Employees and Retired Employees Health Benefits Funds	16,627	17,833	18,557
1150	Employees and Retired Employees Health Benefits Funds	573	587	529
1160	Employees and Retired Employees Health Benefits Funds	38,375	40,045	41,497
1199	Income under present law	55,575	58,465	60,583
Proposed:				
Offsetting receipts (proprietary):				
1230	Employees and Retired Employees Health Benefits Funds			-18,557
1250	Employees and Retired Employees Health Benefits Funds			-529
Offsetting governmental receipts:				
1260	Employees and Retired Employees Health Benefits Funds			-41,497
1299	Income proposed			-60,583
1999	Total cash income	55,575	58,465	
Cash outgo during year:				
Current law:				
2100	Employees and Retired Employees Health Benefits Funds [Budget Act]	-55,326	-57,477	-59,323
2199	Outgo under current law	-55,326	-57,477	-59,323
Proposed:				
2200	Employees and Retired Employees Health Benefits Funds			59,323
2299	Outgo under proposed legislation			59,323
2999	Total cash outgo (-)	-55,326	-57,477	
Surplus or deficit:				
3110	Excluding interest	-324	401	
3120	Interest	573	587	
3199	Subtotal, surplus or deficit	249	988	
3230	Employees and Retired Employees Health Benefits Funds			-26,031
3230	Employees and Retired Employees Health Benefits Funds			-5,050
3230	Employees and Retired Employees Health Benefits Funds			2,567
3298	Adjustment to reconcile to proprietary accounting	-1		1
3299	Total adjustments	-1		-28,513
3999	Total change in fund balance	248	988	-28,513
Unexpended balance, end of year:				
4100	Uninvested balance (net), end of year	-277	-1,862	
4200	Employees and Retired Employees Health Benefits Funds	27,802	30,375	31,904
4200	Employees and Retired Employees Health Benefits Funds			-31,904
4999	Total balance, end of year	27,525	28,513	

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 024-9981-2-8-551	2019 actual	2020 est.	2021 est.	
Obligations by program activity:				
0801	Benefit payments			-58,917
0802	Payments from OPM contingency reserve			-300
0803	Government payment for annuitants (1960 Act)			-1
0804	Administration (OPM and OIG)			-64
0806	Administration - dental and vision program			-7

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

Identification code 024-9981-2-8-551	2019 actual	2020 est.	2021 est.
0900 Total new obligations, unexpired accounts (object class 25.6)			-59,289
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [047-8433]			-26,031
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected			-64
Spending authority from offsetting collections, mandatory:			
1800 Collected			-60,519
1801 Change in uncollected payments, Federal sources			-93
1850 Spending auth from offsetting collections, mand (total)			-60,612
1900 Budget authority (total)			-60,676
1930 Total budgetary resources available			-86,707
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-27,418
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-59,289
3020 Outlays (gross)			59,323
3030 Unpaid obligations transferred to other accts [047-8433]			-5,050
3050 Unpaid obligations, end of year			-5,016
Uncollected payments:			
3070 Change in uncollected pymts, Fed sources, unexpired			93
3080 Uncollected pymts from Fed sources transferred to other accounts			2,567
3090 Uncollected pymts, Fed sources, end of year			2,660
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-2,356
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-64

Outlays, gross:			
4010 Outlays from new discretionary authority			-64
Mandatory:			
4090 Budget authority, gross			-60,612
Outlays, gross:			
4100 Outlays from new mandatory authority			-53,899
4101 Outlays from mandatory balances			-5,360
4110 Outlays, gross (total)			-59,259
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal Sources [OIG]			41,497
4121 Interest on Federal securities			529
4123 Non-Federal sources			18,557
4130 Offsets against gross budget authority and outlays (total)			60,583
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired			93
4160 Budget authority, net (mandatory)			64
4170 Outlays, net (mandatory)			1,324
4180 Budget authority, net (total)			
4190 Outlays, net (total)			1,260
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value			-31,904

GENERAL FUND RECEIPT ACCOUNT

(in millions of dollars)

	2019 actual	2020 est.	2021 est.
Offsetting receipts from the public:			
024-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	5	2	2
024-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts: Legislative proposal, not subject to PAYGO			-2
General Fund Offsetting receipts from the public	5	2	