

OFFICE OF PERSONNEL MANAGEMENT

Federal Funds

SALARIES AND EXPENSES

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

Program and Financing (in millions of dollars)

Identification code 024–0100–0–1–805	2018 actual	2019 est.	2020 est.
Obligations by program activity:			
0001 Employee Services	32	33	
0002 Merit System Audit & Compliance	13	13	
0003 Office of the Chief Financial Officer	1	10	
0004 Office of the Chief Information Officer	31	30	
0005 Executive Services	12	4	
0006 Planning & Policy Analysis	2		
0007 Health and Insurance	4	5	
0009 Administrative Services and Centrally Financed	13	27	
0010 Office of Strategy and Innovation		7	
0100 Total direct program	108	129	
0799 Total direct obligations	108	129	
0801 Trust Fund activity	319	132	
0900 Total new obligations, unexpired accounts	427	261	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	16	16
1012 Unobligated balance transfers between expired and unexpired accounts	11		
1021 Recoveries of prior year unpaid obligations	1		
1050 Unobligated balance (total)	30	16	16
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	129	129	
Spending authority from offsetting collections, discretionary:			
1700 Collected	269	132	
1701 Change in uncollected payments, Federal sources	46		
1750 Spending auth from offsetting collections, disc (total)	315	132	
1900 Budget authority (total)	444	261	
1930 Total budgetary resources available	474	277	16
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	–31		
1941 Unexpired unobligated balance, end of year	16	16	16
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	105	112	27
3010 New obligations, unexpired accounts	427	261	
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	–415	–346	–12
3040 Recoveries of prior year unpaid obligations, unexpired	–1		
3041 Recoveries of prior year unpaid obligations, expired	–6		
3050 Unpaid obligations, end of year	112	27	15
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	–112	–107	–107
3070 Change in uncollected pymts, Fed sources, unexpired	–46		
3071 Change in uncollected pymts, Fed sources, expired	51		
3090 Uncollected pymts, Fed sources, end of year	–107	–107	–107
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	–7	5	–80
3200 Obligated balance, end of year	5	–80	–92
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	444	261	
Outlays, gross:			
4010 Outlays from new discretionary authority	326	244	
4011 Outlays from discretionary balances	89	102	12
4020 Outlays, gross (total)	415	346	12
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	–308	–132	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	–46		

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

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

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

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

Object Classification (in millions of dollars)

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

Employment Summary

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

SALARIES AND EXPENSES

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

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

SALARIES AND EXPENSES—Continued
Program and Financing—Continued

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

OFFICE OF INSPECTOR GENERAL
SALARIES AND EXPENSES

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

Program and Financing (in millions of dollars)

Identification code 024-0400-0-1-805	2018 actual	2019 est.	2020 est.
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:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	
Spending authority from offsetting collections, discretionary:			
1700 Collected	23	25	
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	25	25	
1900 Budget authority (total)	30	30	
1930 Total budgetary resources available	30	30	

Change in obligated balance:

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

Budget authority and outlays, net:

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

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

Object Classification (in millions of dollars)

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

Employment Summary

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

OFFICE OF INSPECTOR GENERAL

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

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

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

Program and Financing (in millions of dollars)

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

Budgetary resources:

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

Change in obligated balance:

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

Budget authority and outlays, net:

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

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

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

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

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

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

Program and Financing (in millions of dollars)

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

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

Program and Financing (in millions of dollars)

Identification code 024-0500-0-1-602	2018 actual	2019 est.	2020 est.
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

	2018 actual	2019 est.	2020 est.
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

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

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

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

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

Program and Financing (in millions of dollars)

Identification code 024-0500-2-1-602	2018 actual	2019 est.	2020 est.
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

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

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

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND
Program and Financing (in millions of dollars)

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

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	42,856	43,049	43,449
Outlays, gross:			
4100 Outlays from new mandatory authority	42,856	43,049	43,449
4180 Budget authority, net (total)	42,856	43,049	43,449
4190 Outlays, net (total)	42,856	43,049	43,449

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

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

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

Object Classification (in millions of dollars)

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

99.9	Total new obligations, unexpired accounts	42,856	43,049	43,449
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PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

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

Object Classification (in millions of dollars)

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

FLEXIBLE BENEFITS PLAN RESERVE

Program and Financing (in millions of dollars)

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

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

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

Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	7	9
5092	Unexpired unavailable balance, EOY: Offsetting collections	9	10

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

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

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

FLEXIBLE BENEFITS PLAN RESERVE

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

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

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

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

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

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND

Special and Trust Fund Receipts (in millions of dollars)

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

Program and Financing (in millions of dollars)

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

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

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

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

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

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

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

Program and Financing (in millions of dollars)

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

Change in obligated balance:

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

Budget authority and outlays, net:

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

Memorandum (non-add) entries:

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

Program and Financing (in millions of dollars)

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

Budgetary resources:

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

Change in obligated balance:

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

Budget authority and outlays, net:

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

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

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

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

Object Classification (in millions of dollars)

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

Employment Summary

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

REVOLVING FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

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

Object Classification (in millions of dollars)

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

Employment Summary

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

Trust Funds

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

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

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

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

Program and Financing (in millions of dollars)

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

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	102	102	
Outlays, gross:			
4010 Outlays from new discretionary authority	78	102	

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

Memorandum (non-add) entries:

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

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

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

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

Status of Funds (in millions of dollars)

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

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

Object Classification (in millions of dollars)

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

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

Program and Financing (in millions of dollars)

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

Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		-10
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts		-91,661
3020	Outlays (gross)		91,376
3030	Unpaid obligations transferred to other accts [047-8583]		-8,006
3050	Unpaid obligations, end of year		-8,291
Memorandum (non-add) entries:			
3200	Obligated balance, end of year		-8,291

Budget authority and outlays, net:

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

Memorandum (non-add) entries:

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

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

EMPLOYEES LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

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

Budgetary resources:

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

Change in obligated balance:

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

EMPLOYEES LIFE INSURANCE FUND—Continued
Program and Financing—Continued

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

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

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

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

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

Program and Financing (in millions of dollars)

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

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			-3,386
3020 Outlays (gross)			3,327
3030 Unpaid obligations transferred to other accts [047-8432]			-1,121
3050 Unpaid obligations, end of year			-1,180
Uncollected payments:			
3070 Change in uncollected pymts, Fed sources, unexpired			6
3080 Uncollected pymts from Fed sources transferred to other accounts			399
3090 Uncollected pymts, Fed sources, end of year			405
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-775
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-4
Outlays, gross:			
4010 Outlays from new discretionary authority			-4
Mandatory:			
4090 Budget authority, gross			-4,589
Outlays, gross:			
4100 Outlays from new mandatory authority			-2,506
4101 Outlays from mandatory balances			-817
4110 Outlays, gross (total)			-3,323
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources			571
4121 Interest on Federal securities			868
4123 Non-Federal sources			3,148
4130 Offsets against gross budget authority and outlays (total)			4,587
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired			6
4160 Budget authority, net (mandatory)			4
4170 Outlays, net (mandatory)			1,264
4180 Budget authority, net (total)			
4190 Outlays, net (total)			1,260
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value			-49,535

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

Program and Financing (in millions of dollars)

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

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

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

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

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

Status of Funds (in millions of dollars)

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

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

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

Program and Financing (in millions of dollars)

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

Budget authority and outlays, net:

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

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

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

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

Memorandum (non-add) entries:

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

(in millions of dollars)

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