

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 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 the Office of Personnel Management 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, **[\$92,829,000]** *\$94,970,000*, of which **[\$5,851,000]** *\$5,908,000* shall remain available until expended for the Enterprise Human Resources Integration project; **[\$1,351,000]** *\$1,364,000* shall remain available until expended for the Human Resources Line of Business project; and in addition **[\$118,082,000]** *\$113,238,000* for administrative expenses, to be transferred from the appropriate trust funds of the Office of Personnel Management without regard to other statutes, including direct procurement of printed materials, for the retirement and insurance programs, of which **[\$15,200,000]** *\$13,612,000* shall remain available until expended for the cost of *implementing the new integrated financial system as well as automating the retirement recordkeeping systems: Provided*, That the provisions of this appropriation shall not affect the authority to use applicable trust funds as provided by sections 8348(a)(1)(B), 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 the Office of Personnel Management 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 **[2009]** *2010*, accept donations of money, property, and personal services: *Provided further*, That such donations, including those from prior years, may be used for the development of publicity materials to provide information about the White House Fellows, except that no such donations shall be accepted for travel or reimbursement of travel expenses, or for the salaries of employees of such Commission: *Provided further*, That within the funds provided, the Office of Personnel Management shall carry out the Intergovernmental Personnel Act Mobility Program, with special attention to Federal agencies employing more than 2,000 nurses: *Provided further*, That funding may be allocated to develop guidelines that provide Federal agencies direction in using their authority under the Intergovernmental Personnel Act Mobility Program, according to the directives outlined in the accompanying report. (Financial Services and General Government Appropriations Act, 2009.)

Program and Financing (in millions of dollars)

Identification code 24-0100-0-1-805	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Strategic HR policy	19	20	21
00.02 Human capital leadership and merit system accountability	26	25	26
00.03 HR products and services	3	1	1
00.04 Management services	80	27	26
00.05 Executive services	13	13	14
00.06 E-Government projects	1	7	7
01.00 Total direct program	142	93	95
09.00 Reimbursable program	186	118	113
10.00 Total new obligations	328	211	208
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	26	9	15
22.00 New budget authority (gross)	325	217	208
22.10 Resources available from recoveries of prior year obligations ...	1	1	1

23.90	Total budgetary resources available for obligation	352	226	223
23.95	Total new obligations	-328	-211	-208
23.98	Unobligated balance expiring or withdrawn	-15	.....	.....
24.40	Unobligated balance carried forward, end of year	9	15	15
New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation	102	93	95
41.00	Transferred to other accounts .....	.....	-1	.....
42.00	Transferred from other accounts .....	.....	1	.....
43.00	Appropriation (total discretionary)	102	93	95
Spending authority from offsetting collections:				
58.00	Offsetting collections (cash)	215	124	113
58.10	Change in uncollected customer payments from Federal sources (unexpired)	8	.....	.....
58.90	Spending authority from offsetting collections (total discretionary)	223	124	113
70.00	Total new budget authority (gross)	325	217	208
Change in obligated balances:				
72.40	Obligated balance, start of year	19	15	-64
73.10	Total new obligations	328	211	208
73.20	Total outlays (gross)	-346	-290	-214
73.40	Adjustments in expired accounts (net)	7	.....	.....
73.45	Recoveries of prior year obligations	-1	.....	.....
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-8	.....	.....
74.10	Change in uncollected customer payments from Federal sources (expired)	16	.....	.....
74.40	Obligated balance, end of year	15	-64	-70
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	269	205	196
86.93	Outlays from discretionary balances	77	85	18
87.00	Total outlays (gross)	346	290	214
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-231	-124	-113
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-8	.....	.....
88.96	Portion of offsetting collections (cash) credited to expired accounts	16	.....	.....
Net budget authority and outlays:				
89.00	Budget authority	102	93	95
90.00	Outlays	115	166	101

The Office of Personnel Management's (OPM) mission is to help agencies build an effective Federal civilian workforce based on merit system principles. OPM leads Federal agencies in the strategic management of their human resources, proposes and implements human resources management policy, and provides agencies with ongoing advice and technical assistance to implement these policies and initiatives. OPM also supports veterans' preference in Federal hiring and manages the process for personnel security and background checks for suitability and national security clearances. OPM continues to honor the Government's commitment to employees by managing the trust funds that support the retirement and insurance benefits they earn, and delivering excellent benefit services and support to civil servants both during and after their Federal careers. The 2010 Budget will permit OPM to pursue long-term human capital strategies that deliver results and enhance the values of the civil service. New human resources management strategies will streamline the Federal hiring process, decrease time to hire, and change how Federal employees' job performance is evaluated.

The functions and objectives of the OPM Divisions are:

SALARIES AND EXPENSES—Continued

Strategic Human Resources Policy (SHRP).—Develops and administers human resources (HR) policies that strengthen leadership and succession planning activities; provides a source of reliable workforce information; ensures common standards for agency payroll and HR systems; supports improved labor-management relations and security/suitability requirements; establishes competitive compensation and benefits systems; and provides agencies a with variety of hiring options for securing talent.

Human Capital Leadership and Merit Systems Accountability (HCLMSA).—Leads the Government-wide effort to transform human capital management so that agencies are held accountable for managing their workforce effectively, efficiently, and in accordance with merit system principles, to achieve mission results.

In 2010, OPM will continue to work with Federal agencies as the owner of the Strategic Management of Human Capital initiative. OPM uses its leadership position to establish guidelines for human resources under the Standards for Success in the Human Capital Assessment and Accountability Framework. OPM provides guidance to agencies in the assessment of their human resources programs. As part of this guidance, OPM develops specific milestones that contain tools, models, and training to hold agencies accountable for their human capital practices. OPM also works with agencies to ensure that their human resources are being managed in accordance with merit system principles to accomplish their missions. OPM assists agencies in building and strengthening their internal human resources accountability programs to include data collection and analysis, program evaluation, and merit systems compliance.

Also in 2010, HCLMSA will continue to provide technical assistance to agencies. For instance, OPM has statutory mandates to pre-approve agency actions in a wide range of human capital matters. HCLMSA, through agencies' Human Capital Officers, reviews and provides assistance on agencies human capital initiatives, such as workforce planning, talent management and performance management strategies and solutions while continuing to strengthen accountability. HCLMSA also reviews and acts on agency requests for such authorities as: Voluntary Early Retirement Authority; Voluntary Separation Incentive Authority; dual compensation waivers; temporary and term appointment extensions; classification appeals; and pay and leave claims. Through these review processes, HCLMSA staff work closely with agency human resources staff to ensure that each agency implements human capital solutions that are best tailored to the demands of its mission.

Human Resources Products and Services (HRPS).—Provides cost-effective products and services to help maintain the Government's position as a competitive employer by assisting agencies, employees, and annuitants with staffing, selection, development, and retirement and insurance programs. In addition, HRPS is responsible for supporting the Department of Justice in ensuring voting rights for American citizens.

The 2010 Budget includes funding to maintain timely processing of retirement claims, provide services to Federal annuitants, and continue the conversion of hard-copy retirement records to electronic format while OPM reviews the long-term strategic objectives and requirements for retirement system modernization. HRPS operates the Federal Employees Health Benefits Program (FEHBP), which offers comprehensive and competitive benefits choices for Federal employees, annuitants, and family members, and helps the Federal government recruit and retain a high-quality workforce. Through FEHBP, OPM will continue to provide customers with a variety of resources to make more informed health insurance decisions, including health plan brochures and

website postings, health plan customer satisfaction survey results, web-based comparison/decision tools, and performance results for managed care health plans. OPM will work aggressively with health insurance plans to hold down premium costs while at the same time negotiating expanded coverage. HRPS also manages the Federal Employees' Group Life Insurance Program; the Federal Long Term Care Insurance Program, which is the largest employer-sponsored long term care insurance program in the world with over 210,000 enrollees; the Federal Employees Dental and Vision Insurance Program (FEDVIP), the largest employer-sponsored dental-vision program in the nation; and the Flexible Spending Account Program, which allows employees to pay for health and dependent care expenses on a pre-tax basis.

Management Services.—OPM's management services include: OPM human resources; equal employment opportunity; security; facilities; telecommunications; publishing; acquisitions; information technology management; risk management; strategic planning; and financial management to support all of OPM's goals.

Executive Services.—OPM's executive services include: executive direction; legal advice and representation; public affairs; and legislative activities concerning OPM as well as assistance for the President's Commission on White House Fellows.

E-Gov Projects.—OPM manages the Human Resources Line of Business (HR LOB) initiative, which is transforming and modernizing HR business processes and systems Government-wide. There are currently five Federal Shared Service Centers providing technology solutions to support Federal agencies Government-wide with HR management and administrative transactions. The HR LOB is also responsible for agency migration to these service centers. In addition, the Enterprise Human Resources Integration project is an E-Government initiative to transform human resources processes from paper-based to electronic. OPM operates and maintains a comprehensive data warehouse of HR information across the Executive branch. Cost efficiencies are realized through these streamlined HR processes.

Object Classification (in millions of dollars)

Identification code 24-0100-0-1-805	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	62	48	46
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	3	2
11.9 Total personnel compensation	66	52	49
12.1 Civilian personnel benefits	16	9	10
21.0 Travel and transportation of persons	2	3	2
23.3 Communications, utilities, and miscellaneous charges	7	6	8
24.0 Printing and reproduction		6	4
25.2 Other services	40	13	18
26.0 Supplies and materials		1	1
31.0 Equipment	11	3	3
99.0 Direct obligations	142	93	95
99.0 Reimbursable obligations	186	118	113
99.9 Total new obligations	328	211	208

Employment Summary

Identification code 24-0100-0-1-805	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	746	791	791
Reimbursable:			
2001 Civilian full-time equivalent employment	855	909	909

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, **[\$1,828,000]** \$2,136,000, and in addition, not to exceed **[\$18,755,000]** \$20,428,000 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, 2009.*)

Program and Financing (in millions of dollars)

Identification code 24-0400-0-1-805	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity: Program oversight (audits, investigations, etc.)	1	2	2
09.00 Reimbursable program	17	19	21
10.00 Total new obligations	18	21	23
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	19	21	23
23.95 Total new obligations	-18	-21	-23
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	2	2	2
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash)	16	19	21
58.10 Change in uncollected customer payments from Federal sources (unexpired)	1		
58.90 Spending authority from offsetting collections (total discretionary)	17	19	21
70.00 Total new budget authority (gross)	19	21	23
Change in obligated balances:			
72.40 Obligated balance, start of year	-2	-2	-2
73.10 Total new obligations	18	21	23
73.20 Total outlays (gross)	-18	-21	-23
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-1		
74.10 Change in uncollected customer payments from Federal sources (expired)	1		
74.40 Obligated balance, end of year	-2	-2	-2
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	18	21	23
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-17	-19	-21
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-1		
88.96 Portion of offsetting collections (cash) credited to expired accounts	1		
Net budget authority and outlays:			
89.00 Budget authority	2	2	2
90.00 Outlays	1	2	2

This appropriation provides agency-wide audit, investigation, evaluation, inspection, and administrative sanction and debarment functions to identify program management, contractual, and administrative deficiencies that may create conditions for fraud, waste, abuse, and mismanagement. During 2008, Office of Inspector General (OIG) activities resulted in positive financial impacts of over \$113 million, and led to 45 arrests, 45 indictments, 45 criminal convictions, and 990 suspensions or debar-

ments within the Federal Employees Health Benefits Program (FEHBP).

The audits function provides internal agency audit, health and life insurance audit, contract audit, and information systems audit services. Internal agency audits review all facets of agency operations, and include the oversight of the agency financial statement audit. Insurance audits review the operations of health and life insurance carriers, health care providers, pharmacy benefit managers, and insurance subscribers. Contract audits provide professional advice to agency contracting officials on accounting and financial matters regarding the negotiation, award, administration, repricing, and settlement of contracts. Information systems audits review both general controls and application controls for agencies' systems and programs as well as for the information systems of carriers within FEHBP.

The investigative and evaluative function detects and investigates improper and illegal activities involving agency programs, personnel, and operations. A large component of the investigative program involves activities within the health benefits, retirement and life insurance programs. Health care providers whose conduct may pose a threat to the financial integrity of benefit programs or to the well-being of insurance program enrollees are debarred by administrative sanctions from participation in the health insurance program.

In 2010, OIG will continue to develop its prescription drug audit program, which includes audits of pharmacy benefit managers. OPM estimates that approximately 26 percent of FEHBP expenses, or between \$10 and \$11 billion in 2010, will be for prescription drugs. Through these audits, OIG helps the FEHBP recover inappropriate charges, negotiate more favorable contracts, control future cost growth, and improve benefits provided to program enrollees. OIG will also continue its FEHBP data warehouse initiative in 2010. This project streamlines and enhances the various administrative and analytical procedures involved in the oversight of FEHBP. The purpose of the project is to capture data from experience-rated insurance carriers in a data warehouse of health care information. The system's software tools support a variety of analytical procedures, including data mining, using the data in the warehouse. The project has facilitated more efficient and effective oversight of FEHB by enhancing the ability of auditors and investigators to identify improper payments.

Object Classification (in millions of dollars)

Identification code 24-0400-0-1-805	2008 actual	2009 est.	2010 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	2	1
12.1 Civilian personnel benefits			1
99.0 Direct obligations	1	2	2
99.0 Reimbursable obligations	17	19	21
99.9 Total new obligations	18	21	23

Employment Summary

Identification code 24-0400-0-1-805	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	12	14	17
Reimbursable:			
2001 Civilian full-time equivalent employment	98	125	139

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

For payment of Government contributions with respect to retired employees, as authorized by chapter 89 of title 5, United States Code, and the Retired Federal Employees Health Benefits Act (74 Stat. 849), such sums as may be necessary. (*Financial Services and General Government Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 24-0206-0-1-551	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Government contribution for annuitants benefits (1959 Act)	8,733	9,261	10,083
00.02 Government contribution for annuitants benefits (1960 Act)	1	1	1
10.00 Total new obligations (object class 13.0)	8,734	9,262	10,084
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	8,734	9,262	10,084
23.95 Total new obligations	-8,734	-9,262	-10,084
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	8,734	9,262	10,084
Change in obligated balances:			
72.40 Obligated balance, start of year	871	894	948
73.10 Total new obligations	8,734	9,262	10,084
73.20 Total outlays (gross)	-8,711	-9,208	-10,009
74.40 Obligated balance, end of year	894	948	1,023
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	7,840	8,382	9,128
86.98 Outlays from mandatory balances	871	826	881
87.00 Total outlays (gross)	8,711	9,208	10,009
Net budget authority and outlays:			
89.00 Budget authority	8,734	9,262	10,084
90.00 Outlays	8,711	9,208	10,009

This appropriation covers: 1) the Government's share of the cost of health insurance for annuitants as defined in sections 8901 and 8906 of title 5, United States Code; 2) the Government's share of the cost of health insurance for annuitants (who were retired when the Federal employees health benefits law became effective), as defined in the Retired Federal Employees Health Benefits Act of 1960; and 3) the Government's contribution for payment of administrative expenses incurred by OPM in administration of the Act.

The budget authority for this account recognizes the amounts being remitted by the U.S. Postal Service to finance a portion of its post-1971 annuitants' health benefit costs.

	2008 actual	2009 est.	2010 est.
Annuitants:			
FEHB	1,866,812	1,895,000	1,922,000
(USPS non-add)	451,918	454,000	456,000
REHB	901	739	605
Total, annuitants	1,867,713	1,895,739	1,922,605

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

For payment of Government contributions with respect to employees retiring after December 31, 1989, as required by chapter 87 of title 5, United States Code, such sums as may be necessary. (*Financial Services and General Government Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 24-0500-0-1-602	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity	44	46	48
10.00 Total new obligations (object class 25.2)	44	46	48
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	44	46	48
23.95 Total new obligations	-44	-46	-48
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	44	46	48
Change in obligated balances:			
72.40 Obligated balance, start of year	5	5	5
73.10 Total new obligations	44	46	48
73.20 Total outlays (gross)	-44	-46	-48
74.40 Obligated balance, end of year	5	5	5
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	39	46	48
86.98 Outlays from mandatory balances	5		
87.00 Total outlays (gross)	44	46	48
Net budget authority and outlays:			
89.00 Budget authority	44	46	48
90.00 Outlays	44	46	48

This appropriation finances the Government's share of premiums, which is one-third the cost, for Basic life insurance for annuitants retiring after December 31, 1989, and who are less than 65 years old.

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

For financing the unfunded liability of new and increased annuity benefits becoming effective on or after October 20, 1969, as authorized by 5 U.S.C. 8348, and annuities under special Acts to be credited to the Civil Service Retirement and Disability Fund, such sums as may be necessary: *Provided*, That annuities authorized by the Act of May 29, 1944, and the Act of August 19, 1950 (33 U.S.C. 771-775), may hereafter be paid out of the Civil Service Retirement and Disability Fund. (*Financial Services and General Government Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 24-0200-0-1-805	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.02 Payment of Government share of retirement costs	10,893	11,000	10,972
00.03 Transfers for interest on unfunded liability and payment of military service annuities	19,965	20,400	21,000
00.05 Spouse equity payment	80	80	80
10.00 Total new obligations	30,938	31,480	32,052
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	30,938	31,480	32,052
23.95 Total new obligations	-30,938	-31,480	-32,052
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	19,965	20,400	21,000
60.00 Appropriation	10,973	11,080	11,052
62.50 Appropriation (total mandatory)	30,938	31,480	32,052
Change in obligated balances:			
73.10 Total new obligations	30,938	31,480	32,052
73.20 Total outlays (gross)	-30,938	-31,480	-32,052

Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	30,938	31,480	32,052
Net budget authority and outlays:				
89.00	Budget authority	30,938	31,480	32,052
90.00	Outlays	30,938	31,480	32,052

Payment of Government share of retirement costs.—This payment amortizes increases in the static unfunded liability created since October 20, 1969 by any statute which authorizes new or liberalized benefits, provides extension of retirement coverage, or authorizes pay increases.

Transfers for interest on static unfunded liability and payment of military service annuities.— This transfer covers interest on the static unfunded liability and annuity disbursements attributable to military service.

Payments for spouse equity.—This payment provides survivor annuities to eligible former spouses of annuitants who died between September 1978 and May 1986 and who did not elect survivor coverage.

Object Classification (in millions of dollars)

Identification code 24-0200-0-1-805				
		2008 actual	2009 est.	2010 est.
Direct obligations:				
12.1	Civilian personnel benefits	10,973	11,080	11,052
13.0	Benefits for former personnel	19,965	20,400	21,000
99.9	Total new obligations	30,938	31,480	32,052

FLEXIBLE BENEFITS PLAN RESERVE

Program and Financing (in millions of dollars)

Identification code 24-0800-0-1-805				
		2008 actual	2009 est.	2010 est.
Obligations by program activity:				
09.01	FSA FEDS Risk Reserve	2	7	7
10.00	Total new obligations (object class 25.6)	2	7	7
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year		33	44
21.45	Adjustments to unobligated balance carried forward, start of year	19		
22.00	New budget authority (gross)	16	18	19
23.90	Total budgetary resources available for obligation	35	51	63
23.95	Total new obligations	-2	-7	-7
24.40	Unobligated balance carried forward, end of year	33	44	56
New budget authority (gross), detail:				
Mandatory:				
69.00	Offsetting collections (cash)	16	18	19
Change in obligated balances:				
73.10	Total new obligations	2	7	7
73.20	Total outlays (gross)	-2	-7	-7
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	2	7	7
Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources	-11	-14	-15
88.40	Non-Federal sources	-5	-4	-4
88.90	Total, offsetting collections (cash)	-16	-18	-19
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays	-14	-11	-12

This account contains reserve resources required under the Office of Personnel Management's contract with the administrator of the Flexible Benefits program. This account is funded by payments from Federal agencies based on the participation of their employees in the program and from net forfeitures, as authorized by the National Defense Authorization Act for Fiscal Year 2004 (P.L. 108-136). Account assets are available to indemnify the administrator when benefit payments exceed contributions, and for program enhancements.

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 24-5391-0-2-551		2008 actual	2009 est.	2010 est.
01.00	Balance, start of year	25,491	32,293	39,220
01.99	Balance, start of year	25,491	32,293	39,220
Receipts:				
02.40	Earnings on Investments, Postal Service Retiree Health Benefits Fund	1,202	1,527	1,680
02.41	Postal Service Contributions for Benefits Paid to Retirees, Postal Service Retiree Health Benefits Fund	5,600	5,400	5,500
02.99	Total receipts and collections	6,802	6,927	7,180
04.00	Total: Balances and collections	32,293	39,220	46,400
Appropriations:				
05.00	Postal Service Retiree Health Benefits Fund	-6,802	-6,927	-7,180
05.01	Postal Service Retiree Health Benefits Fund	6,802	6,927	7,180
05.99	Total appropriations			
07.99	Balance, end of year	32,293	39,220	46,400

Program and Financing (in millions of dollars)

Identification code 24-5391-0-2-551		2008 actual	2009 est.	2010 est.
New budget authority (gross), detail:				
Mandatory:				
60.20	Appropriation (special fund)	6,802	6,927	7,180
60.45	Portion precluded from obligation	-6,802	-6,927	-7,180
62.50	Appropriation (total mandatory)			
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays			
Memorandum (non-add) entries:				
92.01	Total investments, start of year: Federal securities: Par value	25,491	32,294	39,220
92.02	Total investments, end of year: Federal securities: Par value	32,294	39,220	46,400

The Postal Accountability and Enhancement Act (P.L.109-435) created the Postal Service Retiree Health Benefits Fund to help fully fund the Postal Service's retiree (annuitant) health benefits liabilities.

This account receives from the Postal Service: 1) the pension savings provided to the Postal Service by the Postal Civil Service Retirement System Funding Reform Act of 2003 (P.L.108-18) that were held in escrow during 2006; 2) payments defined within P.L.109-435 to begin the liquidation of the Postal Service's unfunded liability for post-retirement health benefits; and 3) beginning in 2017, payments for the actuarial cost of Postal Service contributions for the post-retirement health benefits for its current employees. This account also receives any surplus resources of the Civil Service Retirement and Disability Fund that are not needed to finance future retirement benefits under the Civil Service Retirement System to current or former employees of the Postal Service that are attributable to civilian employment with the Postal Service.

POSTAL SERVICE RETIREE HEALTH BENEFITS FUND—Continued

As a result of this health benefits financing system, beginning in 2017, the Postal Service will cease to pay annual premium costs for its post-1971 current annuitants directly to the Employees and Retired Employees Health Benefits Fund. Instead, these premium payments will be paid from amounts that the Postal Service remits to this fund. Payments for a proportion of the premium costs of Postal Service annuitants' pre-1971 service would continue to be paid by the General Fund of the Treasury through the Government Payment for Annuitants, Employees Health Benefits account.

REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 24-4571-0-4-805	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.01 Talent services	396	208	242
09.02 Investigation services	906	715	751
09.03 Leadership capacity services	85	87	97
09.04 Enterprise human resources integration	58	40	71
10.00 Total new obligations	1,445	1,050	1,161
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	632	824	835
22.00 New budget authority (gross)	1,593	1,061	1,159
22.10 Resources available from recoveries of prior year obligations	44	.....	.....
23.90 Total budgetary resources available for obligation	2,269	1,885	1,994
23.95 Total new obligations	-1,445	-1,050	-1,161
24.40 Unobligated balance carried forward, end of year	824	835	833
New budget authority (gross), detail:			
Discretionary:			
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash)	1,474	1,061	1,159
58.10 Change in uncollected customer payments from Federal sources (unexpired)	119	.....	.....
58.90 Spending authority from offsetting collections (total discretionary)	1,593	1,061	1,159
Change in obligated balances:			
72.40 Obligated balance, start of year	-138	-129	-140
73.10 Total new obligations	1,445	1,050	1,161
73.20 Total outlays (gross)	-1,273	-1,061	-1,159
73.45 Recoveries of prior year obligations	-44	.....	.....
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-119	.....	.....
74.40 Obligated balance, end of year	-129	-140	-138
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	1,273	1,061	1,159
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-1,474	-1,061	-1,159
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-119	.....	.....
Net budget authority and outlays:			
89.00 Budget authority .....	.....	.....	.....
90.00 Outlays	-201	.....	.....

OPM's Revolving Fund provides financing for investigations, training, and other functions that OPM is authorized or required to perform on a reimbursable basis. OPM programs offer the following:

Within our Human Resources Products and Services Division (HRPS), the Center for Talent Services (CTS) delivers integrated, expert solutions to support Federal agencies' human resources

needs. Talent Services provides relevant, cost-effective products and services on a fee-for-service basis that span the employment life cycle from recruitment and selection through training and development. Examples of CTS's products and services include tailored recruitment and branding, nationwide testing services (including screening for the U.S. Armed Forces), employee competency assessments, workforce and succession planning, surveys of organizational culture and climate, strategies for change, and USAStaffing, an automated recruitment and assessment tool.

HRPS also operates USAJOBS. The USAJOBS system serves as the one-stop solution for bringing government recruiters and job seekers together, giving recruiters the ability to create and advertise government jobs, search through job seeker resumes, and manage the hiring process through a Web interface. It provides job seekers the ability to create and advertise their resumes, search for government jobs, and apply for a job directly through the Web interface. Regulations contained in 5 CFR Parts 330, 333, and 335 that implement section 4 of Public Law 104-52 authorize OPM to charge fees to agencies to pay the cost of providing Federal employment information and services through USAJOBS.

HRPS' Center for Leadership Capacity Services (CLCS) conducts residential and nonresidential programs for Federal executives and managers to improve the effectiveness and efficiency of Federal programs. CLCS operates three leadership development centers that serve government managers and executives from GS-11 to Senior Executive Service. CLCS courses are designed to fit the long term career development path of emerging federal leaders. Many of the open enrollment courses are accredited and can be applied to college level degree programs. In addition, CLCS offers custom-designed leadership programs for individual agencies and for communities of professional interest. Moreover, CLCS develops and delivers leadership candidate development and succession planning programs, including the Presidential Management Fellows program, and consulting services for leading organizational change initiatives.

Finally, HRPS manages the GoLearn program. GoLearn provides web-based learning, competency, performance and content management systems along with collaboration tools and content libraries on a fee-for-service basis that supports many agencies' learning and development functions. In addition, the GoLearn Program operates the only government-wide Learning Management System (GoLearn.gov) available to any federal employee and a content repository tool that allows agencies to cost-effectively create and manage pools of reusable content objects for training and communication.

OPM's Federal Investigative Services Division (FISD) provides background investigative services to agencies on a fee basis. FISD conducts more than 90 percent of the Federal Government's background investigations concerning Federal employees, contractors, and military members for various Federal agencies. Investigations are a critical step in the Federal hiring processes, and can affect hiring or removal decisions based on the individual's fitness and suitability for employment. Based on information gathered in background investigations, Federal agencies also issue security clearances and place individuals in sensitive positions involving national security or the public trust.

Within these programs, the revolving fund fully or partially supports three E-Government projects: E-Clearance, the Human Resources Line of Business, and Enterprise Human Resources Integration. On a fee-for-service basis, the Enterprise Human Resources Integration project provides Federal agencies with an electronic official personnel folder (eOPF) system, as well as workforce analysis and other analytical tools. These tools

streamline and automate the electronic exchange of standardized HR data and provide comprehensive workforce analysis, forecasting, and reporting capabilities across the Executive Branch for the strategic management of human capital.

WORKLOAD COUNT

	2008 actual	2009 est.	2010 est.
CLCS programs training participants	13,214	13,600	14,000
Background security investigations processed	313,202	250,000	250,000
National and special agency check and inquiry cases closed	1,424,043	1,400,000	1,400,000
Special agreement checks closed	581,844	500,000	500,000

Object Classification (in millions of dollars)

Identification code 24-4571-0-4-805	2008 actual	2009 est.	2010 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	183	171	180
11.5 Other personnel compensation	36	30	32
11.9 Total personnel compensation	219	201	212
12.1 Civilian personnel benefits	54	51	55
21.0 Travel and transportation of persons	23	19	19
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	14	11	12
23.3 Communications, utilities, and miscellaneous charges	17	14	15
24.0 Printing and reproduction	2	1	2
25.2 Other services	1,094	728	821
26.0 Supplies and materials	6	5	5
31.0 Equipment	15	19	19
99.9 Total new obligations	1,445	1,050	1,161

Employment Summary

Identification code 24-4571-0-4-805	2008 actual	2009 est.	2010 est.
Reimbursable:			
2001 Civilian full-time equivalent employment	2,982	3,115	3,164

Trust Funds

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 24-8135-0-7-602	2008 actual	2009 est.	2010 est.
01.00 Balance, start of year	696,215	723,194	751,231
01.99 Balance, start of year	696,215	723,194	751,231
Receipts:			
02.00 Employee Contributions, Civil Service Retirement and Disability Fund	3,501	3,817	3,704
02.01 District of Columbia Contributions, Civil Service Retirement and Disability Fund	44	26	26
02.02 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	566	562	550
02.40 Agency Contributions, Civil Service Retirement and Disability Fund	15,678	15,748	16,569
02.41 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	2,892	3,591	3,886
02.42 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	653	651	552
02.43 Treasury Interest, Civil Service Retirement and Disability Fund	36,581	39,749	40,796
02.44 General Fund Payment to the Civil Service Retirement and Disability Fund	30,938	31,480	32,052
02.45 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	38	38	39
02.99 Total receipts and collections	90,891	95,662	98,174
04.00 Total: Balances and collections	787,106	818,856	849,405
Appropriations:			
05.00 Civil Service Retirement and Disability Fund	-168	-116	-103
05.01 Civil Service Retirement and Disability Fund	-90,724	-98,229	-102,145
05.02 Civil Service Retirement and Disability Fund	26,980	30,720	32,175
05.99 Total appropriations	-63,912	-67,625	-70,073
07.99 Balance, end of year	723,194	751,231	779,332

Program and Financing (in millions of dollars)

Identification code 24-8135-0-7-602	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Annuities	63,432	67,216	69,677
00.02 Refunds and death claims	311	292	293
00.03 Administration - operations	164	109	96
00.04 Transfer to MSPB	2	3	3
00.05 Administration - OIG	3	4	4
10.00 Total new obligations	63,912	67,624	70,073

Budgetary resources available for obligation:			
22.00 New budget authority (gross)	63,912	67,625	70,073
23.95 Total new obligations	-63,912	-67,624	-70,073

New budget authority (gross), detail:			
Discretionary:			
40.26 Appropriation (trust fund)	168	116	103
Mandatory:			
60.26 Appropriation (trust fund)	90,724	98,229	102,145
60.45 Portion precluded from balances	-26,980	-30,720	-32,175
62.50 Appropriation (total mandatory)	63,744	67,509	69,970
70.00 Total new budget authority (gross)	63,912	67,625	70,073

Change in obligated balances:			
72.40 Obligated balance, start of year	5,450	5,674	6,091
73.10 Total new obligations	63,912	67,624	70,073
73.20 Total outlays (gross)	-63,688	-67,207	-69,911
74.40 Obligated balance, end of year	5,674	6,091	6,253

Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	168	116	103
86.97 Outlays from new mandatory authority	58,139	61,417	63,717
86.98 Outlays from mandatory balances	5,381	5,674	6,091
87.00 Total outlays (gross)	63,688	67,207	69,911

Net budget authority and outlays:			
89.00 Budget authority	63,912	67,625	70,073
90.00 Outlays	63,688	67,207	69,911

Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value	701,665	728,850	763,069
92.02 Total investments, end of year: Federal securities: Par value	728,850	763,069	796,973

The Civil Service Retirement and Disability Fund covers two Federal civilian retirement systems: the Civil Service Retirement System (CSRS) and the Federal Employees' Retirement System (FERS). CSRS is basically a defined benefit plan, covering Federal employees hired prior to 1984. CSRS participants do not participate in the Social Security system. FERS is a three-tiered pension program that uses Social Security as a base, provides an additional basic benefit, and includes a thrift savings plan. FERS covers employees hired after 1983 and formerly CSRS-covered employees who elected to join FERS.

The Budget proposes that the United States Patent and Trademark Office (PTO) continue to fund the full cost for retirement benefits for PTO's employees covered under the Civil Service Retirement System.

	2008 actual	2009 est.	2010 est.
Active employees	2,660,001	2,661,000	2,661,000
Annuitants:			
Employees	1,861,297	1,898,000	1,930,000
Survivors	609,727	614,000	605,000
Total, annuitants	2,471,024	2,512,000	2,535,000

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

Status of Funds (in millions of dollars)

Identification code 24-8135-0-7-602	2008 actual	2009 est.	2010 est.
Unexpended balance, start of year:			
0100 Balance, start of year	701,667	728,870	757,325
0199 Total balance, start of year	701,667	728,870	757,325
Cash income during the year:			
Current law:			
Receipts:			
1200 Employee Contributions, Civil Service Retirement and Disability Fund	3,501	3,817	3,704
1201 District of Columbia Contributions, Civil Service Retirement and Disability Fund	44	26	26
1202 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	566	562	550
Offsetting receipts (intragovernmental):			
1240 Agency Contributions, Civil Service Retirement and Disability Fund	15,678	15,748	16,569
1241 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	2,892	3,591	3,886
1242 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	653	651	552
1243 Treasury Interest, Civil Service Retirement and Disability Fund	36,581	39,749	40,796
1244 General Fund Payment to the Civil Service Retirement and Disability Fund	30,938	31,480	32,052
1245 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	38	38	39
1299 Income under present law	90,891	95,662	98,174
3299 Total cash income	90,891	95,662	98,174
Cash outgo during year:			
Current law:			
4500 Civil Service Retirement and Disability Fund	-63,688	-67,207	-69,911
4599 Outgo under current law (-)	-63,688	-67,207	-69,911
6599 Total cash outgo (-)	-63,688	-67,207	-69,911
Unexpended balance, end of year:			
8700 Uninvested balance (net), end of year	20	-5,744	-11,385
8701 Civil Service Retirement and Disability Fund	728,850	763,069	796,973
8799 Total balance, end of year	728,870	757,325	785,588

Object Classification (in millions of dollars)

Identification code 24-8135-0-7-602	2008 actual	2009 est.	2010 est.
Direct obligations:			
25.2 Other services	169	116	103
42.0 Insurance claims and indemnities	63,432	67,216	69,677
44.0 Refunds and death claims	311	292	293
99.9 Total new obligations	63,912	67,624	70,073

EMPLOYEES LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 24-8424-0-8-602	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.01 Basic life insurance payments	1,424	1,477	1,551
09.02 Optional life insurance payments	1,097	1,119	1,167
09.03 Shenandoah life insurance payments	5	4	4
09.04 Administration—OPM & OIG	1	2	2
09.05 Administration—long term care	2	2	2
10.00 Total new obligations (object class 25.2)	2,529	2,604	2,726
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	32,064	33,490	34,778
22.00 New budget authority (gross)	3,955	3,892	3,876
23.90 Total budgetary resources available for obligation	36,019	37,382	38,654
23.95 Total new obligations	-2,529	-2,604	-2,726
24.40 Unobligated balance carried forward, end of year	33,490	34,778	35,928

New budget authority (gross), detail:

Discretionary:			
58.00 Spending authority from offsetting collections: Offsetting collections (cash)	1	2	2

Mandatory:			
69.00 Offsetting collections (cash)	3,933	3,860	3,875
69.10 Change in uncollected customer payments from Federal sources (unexpired)	21	30	-1
69.90 Spending authority from offsetting collections (total mandatory)	3,954	3,890	3,874
70.00 Total new budget authority (gross)	3,955	3,892	3,876

Change in obligated balances:

72.40 Obligated balance, start of year	359	377	351
73.10 Total new obligations	2,529	2,604	2,726
73.20 Total outlays (gross)	-2,490	-2,600	-2,688
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-21	-30	1
74.40 Obligated balance, end of year	377	351	390

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	1	2	2
86.97 Outlays from new mandatory authority	1,748	1,818	1,904
86.98 Outlays from mandatory balances	741	780	782
87.00 Total outlays (gross)	2,490	2,600	2,688

Offsets:

Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Agency contributions	-466	-474	-485
88.00 Government contributions for annuitants	-44	-46	-48
88.20 Interest on Federal securities	-1,083	-951	-871
88.40 Basic life insurance withholdings	-873	-886	-929
88.40 Optional life insurance withholdings & LTC reimbursement	-1,468	-1,505	-1,544
88.90 Total, offsetting collections (cash)	-3,934	-3,862	-3,877
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-21	-30	1

Net budget authority and outlays:

89.00 Budget authority			
90.00 Outlays	-1,444	-1,262	-1,189

Memorandum (non-add) entries:

92.01 Total investments, start of year: Federal securities: Par value	32,965	34,397	35,662
92.02 Total investments, end of year: Federal securities: Par value	34,397	35,662	36,851

This fund finances payments to private insurance companies for Federal employees' group life insurance and expenses of the Office of Personnel Management in administering the program.

The Administration proposes that PTO will fund the accruing costs associated with post-retirement life insurance benefits for PTO's employees.

Budget program.—The status of the basic (regular and optional) life insurance program on September 30 is as follows:

	2008 actual	2009 est.	2010 est.
Life insurance in force (in billions of dollars):			
On active employees	683.7	702.9	722.5
On retired employees	75.7	79.1	82.5
Total	759.4	782.0	805.0
Number of participants (in thousands):			
Active employees	2,432	2,446	2,459
Annuitants	1,611	1,612	1,612
Total	4,043	4,058	4,071

Financing.—Non-Postal Service employees and all retirees under 65 pay two-thirds of the premium costs for Basic coverage; agencies pay the remaining third. Optional and certain post-retirement Basic coverages are paid entirely by enrollees. The status of the reserves at the end of the year is as follows:

	2008 actual	2009 est.	2010 est.
Status of Reserves			
Held in reserve (in millions of dollars):			
Contingency reserve	100	100	100
Beneficial association program reserve	1	1	1

U.S. Treasury reserve	34,490	34,779	35,928
Total reserves	<u>33,591</u>	<u>34,880</u>	<u>36,029</u>

Memorandum (non-add) entries:

92.01	Total investments, start of year: Federal securities: Par value	15,892	15,565	15,188
92.02	Total investments, end of year: Federal securities: Par value	15,565	15,188	15,270

This display combines FEHB fund and the Retired Employees Health Benefits (REHB) fund.

The FEHB fund provides for the cost of health benefits for: 1) active employees; 2) employees who retired after June 1960, or their survivors; 3) those annuitants transferred from the REHB program as authorized by Public Law 93-246; and 4) the related expenses of OPM in administering the program.

The REHB fund, created by the Retired Federal Employees Health Benefits Act of 1960, provides for: 1) the cost of health benefits for retired employees and survivors who enroll in a Government-sponsored uniform health benefits plan; 2) the contribution to retired employees and survivors who retain or purchase private health insurance; and 3) expenses of OPM in administering the program.

Budget program.—The balance of the FEHB fund is available for payments without fiscal year limitation. Numbers of participants at the end of each fiscal year are as follows:

	2008 actual	2009 est.	2010 est.
Active employees	2,159,000	2,143,000	2,148,000
Annuitants	1,867,713	1,896,000	1,923,000
Total	<u>4,026,713</u>	<u>4,039,000</u>	<u>4,071,000</u>

In determining a biweekly subscription rate to cover program costs, one percent is added for administrative expenses and three percent is added for a contingency reserve held by OPM for each carrier. OPM is authorized to transfer unused administrative reserve funds to the contingency reserve.

The REHB fund is available without fiscal year limitation. The amounts contributed by the Government are paid into the fund from annual appropriations. The number of participants at the end of each fiscal year are as follows:

	2008 actual	2009 est.	2010 est.
Uniform plan	261	214	175
Private plans	640	525	430
Total	<u>901</u>	<u>739</u>	<u>605</u>

Financing.—The funds are financed by: 1) withholdings from active employees and annuitants; 2) agency contributions for active employees; 3) Government contributions for annuitants appropriated to OPM; and 4) contributions made by the United States Postal Service in accordance with the provisions of Public Law 101-508.

Funds made available to carriers but not used to pay claims in the current period are carried forward as special reserves for use in subsequent periods. OPM maintains a contingency reserve, funded by employee and Government contributions, that may be used to defray future cost increases or provide increased benefits. OPM makes payments to carriers from this reserve whenever carrier-held reserves fall below levels prescribed by OPM regulations or when carriers can demonstrate good cause such as unexpected claims experience or variations from expected community rates.

The budget proposes that the Patent and Trademark Office continue to fund the accruing costs associated with post-retirement health benefits for its employees.

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS

Program and Financing (in millions of dollars)

Identification code 24-9981-0-8-551	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
09.01	Benefit payments	35,586	37,481	40,474
09.02	Payments from OPM contingency reserve	305	250	250
09.03	Government payment for annuitants (1960 Act)	1	1	1
09.04	Administration - operations	14	13	14
09.05	Administration - OIG	13	15	15
09.06	Administration - dental and vision program	3	3	3
10.00	Total new obligations (object class 25.6)	<u>35,922</u>	<u>37,763</u>	<u>40,757</u>
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	13,297	12,827	12,760
22.00	New budget authority (gross)	<u>35,452</u>	<u>37,696</u>	<u>40,795</u>
23.90	Total budgetary resources available for obligation	48,749	50,523	53,555
23.95	Total new obligations	<u>-35,922</u>	<u>-37,763</u>	<u>-40,757</u>
24.40	Unobligated balance carried forward, end of year	12,827	12,760	12,798
New budget authority (gross), detail:				
Discretionary:				
58.00	Spending authority from offsetting collections: Offsetting collections (cash)	27	28	29
Mandatory:				
69.00	Offsetting collections (cash)	35,258	37,563	40,618
69.10	Change in uncollected customer payments from Federal sources (unexpired)	167	105	148
69.90	Spending authority from offsetting collections (total mandatory)	<u>35,425</u>	<u>37,668</u>	<u>40,766</u>
70.00	Total new budget authority (gross)	<u>35,452</u>	<u>37,696</u>	<u>40,795</u>
Change in obligated balances:				
72.40	Obligated balance, start of year	2,509	2,643	2,646
73.10	Total new obligations	35,922	37,763	40,757
73.20	Total outlays (gross)	-35,621	-37,655	-40,465
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-167	-105	-148
74.40	Obligated balance, end of year	2,643	2,646	2,790
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	25	28	29
86.97	Outlays from new mandatory authority	31,594	33,323	36,103
86.98	Outlays from mandatory balances	4,002	4,304	4,333
87.00	Total outlays (gross)	<u>35,621</u>	<u>37,655</u>	<u>40,465</u>
Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Agency contributions	-9,646	-10,294	-11,088
88.00	Postal Service for Active Employees	-4,787	-4,959	-5,277
88.00	Postal Service for Annuitants	-1,817	-1,952	-2,200
88.00	Government contributions for annuitants	-8,711	-9,208	-10,009
88.20	Interest on Federal securities	-555	-508	-445
88.40	D.C. Government contributions & Dental/Vision reimbursement	-72	-64	-63
88.40	Employee salary withholdings	-5,120	-5,662	-6,141
88.40	Annuity withholdings	-4,577	-4,944	-5,424
88.90	Total, offsetting collections (cash)	<u>-35,285</u>	<u>-37,591</u>	<u>-40,647</u>
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-167	-105	-148
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays	336	64	-182

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS—Continued
Status of Funds (in millions of dollars)

Identification code 24-9981-0-8-551	2008 actual	2009 est.	2010 est.
Unexpended balance, start of year:			
0100 Balance, start of year	15,807	15,471	15,407
0199 Total balance, start of year	15,807	15,471	15,407
Cash income during the year:			
Current law:			
Offsetting collections:			
1280 Employees and Retired Employees Health Benefits Funds	9,646	10,294	11,088
1281 Employees and Retired Employees Health Benefits Funds	555	508	445
1282 Employees and Retired Employees Health Benefits Funds	72	64	63
1283 Employees and Retired Employees Health Benefits Funds	5,120	5,662	6,141
1284 Employees and Retired Employees Health Benefits Funds	4,787	4,959	5,277
1285 Employees and Retired Employees Health Benefits Funds	4,577	4,944	5,424
1286 Employees and Retired Employees Health Benefits Funds	1,817	1,952	2,200
1287 Employees and Retired Employees Health Benefits Funds	8,711	9,208	10,009
1299 Income under present law	35,285	37,591	40,647
3299 Total cash income	35,285	37,591	40,647

Cash outgo during year:

Current law:			
4500 Employees and Retired Employees Health Benefits Funds	-35,621	-37,655	-40,465
4599 Outgo under current law (-)	-35,621	-37,655	-40,465
6599 Total cash outgo (-)	-35,621	-37,655	-40,465
Unexpended balance, end of year:			
8700 Uninvested balance (net), end of year	-94	219	319
8701 Employees and Retired Employees Health Benefits Funds	15,565	15,188	15,270
8799 Total balance, end of year	15,471	15,407	15,589

GENERAL FUND RECEIPT ACCOUNT

(in millions of dollars)

	2008 actual	2009 est.	2010 est.
Offsetting receipts from the public:			
24-322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	3	2	2
General Fund Offsetting receipts from the public	3	2	2

This account represents general miscellaneous receipts of the Office of Personnel Management and receipts that must be returned to the General Fund of the Treasury.