

OFFICE OF PERSONNEL MANAGEMENT

Federal Funds

General and special 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, and advances for reimbursements to applicable funds of the Office of Personnel Management and the Federal Bureau of Investigation for expenses incurred under Executive Order 10422 of January 9, 1953, as amended; [\$115,139,000, of which not to exceed \$1,000,000 shall be made available for the establishment of health promotion and disease prevention programs for Federal employees,] \$108,572,000 and in addition [\$93,934,000] \$102,536,000 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 health benefits printing, for the retirement and insurance programs, of which [\$10,956,000] \$11,300,000 shall be transferred at such times as the Office of Personnel Management deems appropriate, and shall remain available until expended for the costs of automating the retirement recordkeeping systems, together with remaining amounts authorized in previous Acts for the recordkeeping systems: *Provided*, That the provisions of this appropriation shall not affect the authority to use applicable trust funds as provided by section 8348(a)(1)(B) of title 5, United States Code: *Provided further*, That, except as may be consistent with 5 U.S.C. 8902a(f)(1) and (i), no payment may be made from the Employees Health Benefits Fund to any physician, hospital, or other provider of health care services or supplies who is, at the time such services or supplies are provided to an individual covered under chapter 89 of title 5, United States Code, excluded, pursuant to section 1128 or 1128A of the Social Security Act (42 U.S.C. 1320a-7-1320a-7a), from participation in any program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.): *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 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 11183 of October 3, 1964, may, during the fiscal year ending September 30, [1995] 1996, accept donations of money, property, and personal services in connection with the development of a publicity brochure 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. (*Independent Agencies Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 24-0100-0-1-805	1994 actual	1995 est.	1996 est.
Program by activities:			
Direct program:			
00.01 Career entry	53,516	50,226	48,827
00.02 Human resources development	4,623	7,377	4,466
00.03 Retirement and insurance	73,850	74,881	81,883
00.04 Investigations	3,505	3,567	3,640
00.05 Personnel systems and oversight	28,518	27,962	26,856
00.06 Administrative and information resources management services	34,785	32,044	31,255
00.07 Executive and other services	13,477	13,815	14,181
00.91 Total direct program	212,274	209,872	211,108
01.01 Reimbursable program	25,931	27,446	28,000
10.00 Total obligations	238,205	237,318	239,108

Financing:			
25.00 Unobligated balance expiring	545		
39.00 Budget authority (gross)	238,750	237,318	239,108
Budget authority:			
Current:			
40.00 Appropriation	118,533	115,139	108,572
40.75 Procurement reduction pursuant to P.L. 103-329		-458	
43.00 Appropriation (total)	118,533	114,681	108,572
50.00 Reappropriation		272	
Permanent:			
68.00 Spending authority from offsetting collections	120,217	122,365	130,536
Relation of obligations to outlays:			
71.00 Total obligations	238,205	237,318	239,108
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance	1,787	16,483	15,520
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance	-16,483	-15,520	-14,572
77.00 Adjustments in expired accounts	-611		
87.00 Outlays (gross)	222,898	238,281	240,056
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources	-120,217	-122,365	-130,536
89.00 Budget authority (net)	118,533	114,953	108,572
90.00 Outlays (net)	102,681	115,916	109,520

The Office of Personnel Management (OPM) is responsible for personnel management functions which include the following activities:

Career entry.—The Career Entry Program operates a nationwide system of employment information and assists agencies in managing the dynamics of their work force—recruitment, hiring, internal placement, promotion, and downsizing—through broad policy principles, technical assistance, research, automated systems, and examination services. These operations are carried out through a network of Service Centers throughout the country.

Workloads are reflected in the following table:

Production count:	1994 actual	1995 est.	1996 est.
Applications processed	289,813	300,000	330,000
Certificates	19,389	19,000	21,000
Candidate referrals	141,468	140,000	140,000
Selections	30,100	30,000	33,000
Inquiries	2,559,744	2,600,000	2,700,000

Human resources development.—This activity establishes policy, provides leadership, develops training systems and products, and delivers programs for the training and development of the Federal workforce. Main areas are: (a) Senior Executive Service and (b) development and training of managers and employees.

Retirement and insurance.—This activity administers retirement and insurance programs for Federal employees and retired Federal employees. These programs include the Civil Service Retirement and Disability Fund, the Employees Life Insurance Fund, and the Employees and Retired Employees Health Benefits Funds.

Investigations.—This activity focuses on assuring applicant and appointee fitness and suitability.

Personnel systems and oversight.—This activity includes: (a) fostering Federal human resources systems innovation through research, including demonstration projects under 5 U.S.C. Chapter 47; (b) developing and implementing pay and leave administration policy and evaluating the effectiveness of alternative compensation systems; (c) conducting personnel

General and special funds—Continued

SALARIES AND EXPENSES—Continued

(INCLUDING TRANSFER OF TRUST FUNDS)—Continued

management evaluation and oversight and providing criteria and models to ensure accountability in HRM systems; (d) managing employee relations and promoting labor-management partnerships; (e) developing classification policies and systems, including flexible alternative systems; (f) providing systems for workforce information to support and inform policy decision-making, and providing technical assistance for streamlining personnel record keeping and processing procedures; (g) facilitating and supporting Federal work and family programs; and (h) providing workforce information.

Administrative and IRM Services.—This activity includes: OPM personnel and equal employment opportunity; financial operations; facilities, publishing, and acquisitions management; library, security, and health services in support of all OPM programs; and internal information resources management to support OPM programs.

Executive and Other Services.—This activity includes: executive direction; policy development; legal advice and representation; public affairs; legislative activities; financial management; administering the Voting Rights Act of 1965; the operating expenses of the President's Commission on White House Fellows; and operation of the Federal Quality Institute.

Reimbursable programs.—The OPM performs reimbursable work at the request of other agencies. OPM also provides administrative, information resources management, and executive services to other OPM accounts on a reimbursable basis.

Object Classification (in thousands of dollars)

Identification code 24-0100-0-1-805	1994 actual	1995 est.	1996 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	113,562	112,407	115,025
11.3 Other than full-time permanent	2,713	2,685	2,748
11.5 Other personnel compensation	2,608	2,581	2,641
11.9 Total personnel compensation	118,883	117,673	120,414
12.1 Civilian personnel benefits	24,365	24,407	25,482
13.0 Benefits for former personnel	393	358	373
21.0 Travel and transportation of persons	1,710	2,086	2,091
22.0 Transportation of things	111	276	277
23.1 Rental payments to GSA	23,448	23,444	24,002
23.3 Communications, utilities, and miscellaneous charges	10,065	8,511	8,035
24.0 Printing and reproduction	2,744	3,070	3,148
25.1 Advisory and assistance services	8,764	10,750	10,133
25.2 Other services	9,050	13,520	11,982
26.0 Supplies and materials	2,372	2,195	2,009
31.0 Equipment	9,669	3,255	2,835
32.0 Land and structures	700	327	327
99.0 Subtotal, direct obligations	212,274	209,872	211,108
99.0 Reimbursable obligations	25,931	27,446	28,000
99.9 Total obligations	238,205	237,318	239,108

Personnel Summary

Identification code 24-0100-0-1-805	1994 actual	1995 est.	1996 est.
Direct:			
Total compensable workyears:			
1001 Full-time equivalent employment	3,051	3,067	3,068
1005 Full-time equivalent of overtime and holiday hours	37	37	37
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	407	551	556

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, as amended, including services as authorized by 5 U.S.C. 3109, hire of passenger motor vehicles: [\$4,009,000] \$4,037,000, and in addition, not to exceed [\$6,156,000] \$6,181,000 for administrative expenses to audit 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. (*Independent Agencies Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 24-0400-0-1-805	1994 actual	1995 est.	1996 est.
Program by activities:			
00.01 Inspector General	10,643	10,216	10,218
01.01 Reimbursable program	30	100	150
10.00 Total obligations	10,673	10,316	10,368
Financing:			
25.00 Unobligated balance expiring	36		
39.00 Budget authority (gross)	10,709	10,316	10,368
Budget authority:			
Current:			
40.00 Appropriation	4,253	4,009	4,037
40.75 Procurement reduction pursuant to P.L. 103-329		-4	
43.00 Appropriation (total)	4,253	4,005	4,037
50.00 Reappropriation		18	
Permanent:			
68.00 Spending authority from offsetting collections	6,456	6,293	6,331
Relation of obligations to outlays:			
71.00 Total obligations	10,673	10,316	10,368
72.40 Obligated balance, start of year: Unpaid obligations:			
Treasury balance	2,270	1,698	540
74.40 Obligated balance, end of year: Unpaid obligations:			
Treasury balance	-1,698	-540	-534
77.00 Adjustments in expired accounts	-19		
87.00 Outlays (gross)	11,226	11,474	10,374
Adjustments to gross budget authority and outlays:			
88.00 Offsetting collections from: Federal sources	-6,456	-6,293	-6,331
89.00 Budget authority (net)	4,253	4,023	4,037
90.00 Outlays (net)	4,770	5,181	4,043

This appropriation provides agencywide audit, investigative, evaluation, and inspection functions to identify management and administrative deficiencies which may create conditions for fraud, waste and mismanagement. The audits function provides internal agency audit, insurance audit, and contract audit services. Contract audits provide professional advice to agency contracting officials on accounting and financial matters regarding the negotiation, award, administration, repricing, and settlement of contracts. Internal audits review and evaluate all facets of agency operations, including financial statements. Evaluation and inspection services provide detailed technical evaluations of agency operations. Insurance audits review the operations of health and life insurance carriers, health care providers, and insurance subscribers. The investigative function provides for the detection and investigation of improper and illegal activities involving programs, personnel, and operations. These Inspector General activities resulted in recoveries in excess of \$137 million in FY 1994.

Object Classification (in thousands of dollars)

Identification code 24-0400-0-1-805	1994 actual	1995 est.	1996 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6,170	6,001	5,996
12.1 Civilian personnel benefits	1,279	1,278	1,289
13.0 Benefits for former personnel	10	12	14
21.0 Travel and transportation of persons	249	292	292
23.1 Rental payments to GSA	968	971	990
23.3 Communications, utilities, and miscellaneous charges	156	188	234
24.0 Printing and reproduction	13	12	12
25.2 Other services	1,645	1,397	1,326
26.0 Supplies and materials	130	55	55
31.0 Equipment	23	10	10
99.0 Subtotal, direct obligations	10,643	10,216	10,218
99.0 Reimbursable obligations	30	100	150
99.9 Total obligations	10,673	10,316	10,368

Personnel Summary

Identification code 24-0400-0-1-805	1994 actual	1995 est.	1996 est.
Direct:			
1001 Total compensable workyears: Full-time equivalent employment	112	116	112
Reimbursable:			
2001 Total compensable workyears: Full-time equivalent employment	1	2	3

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), as amended, **[\$4,210,560,000] \$3,746,337,000** to remain available until expended. (*Independent Agencies Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 24-0206-0-1-551	1994 actual	1995 est.	1996 est.
Program by activities:			
00.01 Government contribution for annuitants benefits (1959 law)	3,982,915	3,873,469	4,083,067
00.02 Government contribution for annuitants benefits (1960 act)	7,656	7,385	6,271
00.03 Administrative expenses (1960 act)	165	81	89
10.00 Total obligations	3,990,736	3,880,935	4,089,427
Financing:			
21.40 Unobligated balance available, start of year: Treasury balance	-812,135	-626,879	-956,504
24.40 Unobligated balance available, end of year: Treasury balance	626,879	956,504	613,414
40.00 Budget authority (appropriation)	3,805,480	4,210,560	3,746,337
Relation of obligations to outlays:			
71.00 Total obligations	3,990,736	3,880,935	4,089,427
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance	220,752	307,011	265,266
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance	-307,011	-265,266	-115,354
90.00 Outlays	3,904,477	3,922,680	4,239,339

This appropriation covers: (1) the Government's share of the cost of health insurance for 1,735,000 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 about 14,000 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 pay-

ment of administrative expenses incurred by the Office of Personnel Management in administration of the act.

The budget authority for this account recognizes the amounts being remitted by the U.S. Postal Service (USPS) to finance a portion of its post-1971 annuitants' health benefit costs. As of the end of FY 1994, this group of USPS annuitants had grown to 408,000 persons.

Object Classification (in thousands of dollars)

Identification code 24-0206-0-1-551	1994 actual	1995 est.	1996 est.
13.0 Benefits for former personnel	3,990,571	3,880,854	4,089,338
25.2 Other services	165	81	89
99.9 Total obligations	3,990,736	3,880,935	4,089,427

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, **[\$19,159,000, to remain available until expended] such sums as may be necessary.** (*Independent Agencies Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 24-0500-0-1-602	1994 actual	1995 est.	1996 est.
Program by activities:			
10.00 Government contributions for annuitants benefits (total obligations) (object class 25.2)	15,529	17,044	30,690
Financing:			
21.40 Unobligated balance available, start of year: Treasury balance	-11,807		
24.40 Unobligated balance available, end of year: Treasury balance			1,957
40.00 Budget authority (appropriation)	3,722	17,044	32,647
Relation of obligations to outlays:			
71.00 Total obligations	15,529	17,044	30,690
72.40 Obligated balance, start of year: Unpaid obligations: Treasury balance	879	3,010	3,783
74.40 Obligated balance, end of year: Unpaid obligations: Treasury balance	-3,010	-3,783	-4,199
90.00 Outlays	13,398	16,271	30,274

Summary of Budget Authority and Outlays

(in thousands of dollars)

	1994 actual	1995 est.	1996 est.
Enacted/requested:			
Budget Authority	3,722	17,044	32,647
Outlays	13,398	16,271	30,274
Supplemental proposal:			
Budget Authority		9,000	
Outlays		9,000	
Total:			
Budget Authority	3,722	26,044	32,647
Outlays	13,398	25,271	30,274

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.

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, as amended, and the Act of August 19, 1950, as amended (33 U.S.C. 771-75), may hereafter be paid out of the

General and special funds—Continued**PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued**

Civil Service Retirement and Disability Fund. (*Independent Agencies Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 24-0200-0-1-805	1994 actual	1995 est.	1996 est.
Program by activities:			
00.01 Payment of annuities under special acts	880	850	732
00.02 Payment of Government share of retirement costs	7,160,724	7,410,711	7,945,266
00.03 Transfers for interest on unfunded liability and payment of military service annuities	12,251,200	12,451,594	12,526,421
00.05 Spouse equity payment	51,638	51,638	51,638
00.06 Transfer for payment of FERS supplemental liability	233,700	233,700	233,700
10.00 Total obligations	19,698,142	20,148,493	20,757,757
Financing:			
39.00 Budget authority	19,698,142	20,148,493	20,757,757
Budget authority:			
Current:			
40.05 Appropriation (indefinite)	7,161,604	7,411,561	7,945,998
Permanent:			
60.05 Appropriation (indefinite)	12,536,538	12,736,932	12,811,759
Relation of obligations to outlays:			
71.00 Total obligations	19,698,142	20,148,493	20,757,757
90.00 Outlays	19,698,142	20,148,493	20,757,757

Summary of Budget Authority and Outlays

(in thousands of dollars)

Enacted/requested:	1994 actual	1995 est.	1996 est.
Budget Authority	19,698,142	20,148,493	20,757,757
Outlays	19,698,142	20,148,493	20,757,757
Legislative proposal, not subject to PAYGO:			
Budget Authority			-306,180
Outlays			-306,180
Total:			
Budget Authority	19,698,142	20,148,493	20,451,577
Outlays	19,698,142	20,148,493	20,451,577

Payment of annuities under special acts.—These annuities are paid to persons who were employed on the construction of the Panama Canal or their widows and widows of former employees of the Lighthouse Service. The number of recipients is as follows:

	Sept. 30, 1994	Sept. 30, 1995	Sept. 30, 1996
Panama Canal annuitants	3	2	1
Lighthouse Service widows	107	97	87

Payment of Government share of retirement costs.—This payment finances the current year's costs of the unfunded liability created since October 20, 1969 by any statute which authorizes new or liberalized benefits, an extension of retiree coverage, or pay increases.

Transfers for interest on unfunded liability and payment of military service annuities.—This transfer covers interest on the 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.

Transfers for payment of FERS supplemental liability.—This transfer covers annual amortization payments to finance supplemental (change in unfunded) liabilities for FERS.

Object Classification (in thousands of dollars)

Identification code 24-0200-0-1-805	1994 actual	1995 est.	1996 est.
12.1 Civilian personnel benefits	7,394,424	7,644,411	8,178,966

13.0	Benefits for former personnel	12,303,718	12,504,082	12,578,791
99.9	Total obligations	19,698,142	20,148,493	20,757,757

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND (Legislative proposal, not subject to PAYGO)**Program and Financing (in thousands of dollars)**

Identification code 24-0200-2-1-805	1994 actual	1995 est.	1996 est.
Program by activities:			
00.02 Government Share of Retirement			-306,180
10.00 Total obligations (object class 12.1)			-306,180
Financing:			
40.05 Budget authority (appropriation) (indefinite)			-306,180
Relation of obligations to outlays:			
71.00 Total obligations			-306,180
90.00 Outlays			-306,180

This schedule reflects the reduction in General Fund Contributions (payment of the Government's share of retirement costs) resulting from the proposal to limit pay increases in FY 1996 and later years.

Intragovernmental funds:**[REVOLVING FUND]**

[Of the offsetting collections credited to this account, \$649,000 are permanently canceled.] (*Independent Agencies Appropriations Act, 1995.*)

Program and Financing (in thousands of dollars)

Identification code 24-4571-0-4-805	1994 actual	1995 est.	1996 est.
Program by activities:			
Operating expenses:			
00.01 Human resources development	101,721	93,741	92,563
00.02 DOD testing	6,723	8,041	8,310
00.03 Investigations	88,133	71,470	70,598
00.04 Other programs	929	8,048	8,351
00.91 Total operating expenses	197,506	181,300	179,822
Capital investment:			
01.01 Human resources development	418	226	233
01.02 DOD testing	1		
01.03 Investigations	193	52	54
01.04 Other programs	341	1,352	1,392
01.91 Total capital investment	953	1,630	1,679
10.00 Total obligations	198,459	182,930	181,501
Financing:			
21.90 Unobligated balance available, start of year: Fund balance	-25,963	-22,491	-20,028
24.90 Unobligated balance available, end of year: Fund balance	22,491	20,028	26,472
68.00 Budget authority (gross): Spending authority from offsetting collections	194,987	180,467	187,945
Relation of obligations to outlays:			
71.00 Total obligations	198,459	182,930	181,501
72.10 Obligated balance, start of year: Receivables from other government accounts	-23,488	-60,801	-58,338
74.10 Obligated balance, end of year: Receivables from other government accounts	60,801	58,338	64,782
87.00 Outlays (gross)	235,772	180,467	187,945
Adjustments to gross budget authority and outlays:			
Offsetting collections from:			
88.00 Federal sources	-194,110	-179,590	-187,068
88.40 Non-Federal sources	-877	-877	-877
88.90 Total, offsetting collections	-194,987	-180,467	-187,945

89.00	Budget authority (net)	.....	.....	.....
90.00	Outlays (net)	.....	40,785	.....

The Office of Personnel Management (OPM) conducts military entrance exams for the Department of Defense, conducts over 5,700 training sessions (classroom and residential), human resources development activities and miscellaneous services for Federal agencies designed to improve the effectiveness and efficiency of Federal executives, managers, and employees, conducts National Agency Check and Inquiry cases and background security investigations for Federal agencies on a reimbursable basis, and operates the Federal Quality Institute. To the extent that OPM is required to pay a fee to the Federal Bureau of Investigation for name and fingerprint checks, agencies are required to reimburse OPM for such fees through the revolving fund.

WORKLOAD COUNT

	1994 actual	1995 est.	1996 est.
Background security investigations processed	38,584	35,600	35,600
Test sessions for DOD	46,401	46,000	45,000
Participant training days	434,769	406,052	407,483
National agency check and inquiry cases	109,101	105,000	105,000

Statement of Operations (in thousands of dollars)

Identification code 24-4571-0-4-805	1993 actual	1994 actual	1995 est.	1996 est.
Human Resources Development Program:				
0111 Revenue	111,722	102,237	94,651	92,629
0112 Expense	-113,811	-105,951	-93,676	-92,079
0119 Net income or loss, human resources development program	-2,089	-3,714	975	550
Department of Defense Testing Program:				
0121 Revenue	7,994	6,689	8,041	8,216
0122 Expense	-6,839	-6,676	-7,889	-8,151
0129 Net income or loss, DOD testing program	1,155	13	152	65
Investigations Program:				
0131 Revenue	83,384	74,534	75,158	75,923
0132 Expense	-101,761	-85,357	-73,666	-72,925
0139 Net income or loss, investigations program	-18,377	-10,823	1,492	2,998
Other Programs:				
0141 Revenue	1,051	1,129	9,675	10,221
0142 Expense	-1,272	-1,024	-9,549	-10,127
0149 Net income or loss, other programs	-221	105	126	94
0191 Total revenues	204,151	184,589	187,525	186,989
0192 Total expenses	-223,683	-199,008	-184,780	-183,282
0199 Total income or loss	-19,532	-14,419	2,745	3,707

Balance Sheet (in thousands of dollars)

Identification code 24-4571-0-4-805	1993 actual	1994 actual	1995 est.	1996 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	2,475	-38,310	-38,310	-38,310
Investments in US securities:				
1106 Receivables, net	60,240	84,586	90,766	96,378
1107 Advances and prepayments	517	425	.....	.....
Non-Federal assets:				
1206 Receivables, net	58	60	91	96
1207 Advances and prepayments	309	149	.....	.....
1803 Other Federal assets: Property, plant and equipment, net	22,794	24,622	22,856	20,742
1999 Total assets	86,393	71,532	75,403	78,906
LIABILITIES:				
2101 Federal liabilities: Accounts payable	5,644	10,340	10,295	10,262
Non-Federal liabilities:				
2201 Accounts payable	16,065	3,447	3,545	3,535
2207 Other	92,140	99,620	100,542	100,229

2999	Total liabilities	113,849	113,407	114,382	114,026
NET POSITION:					
3100	Appropriated capital	6,902	6,902	6,902	6,902
3300	Cumulative results of operations	-34,358	-48,777	-46,032	-42,325
3999	Total net position	-27,456	-41,875	-39,130	-35,423
4999	Total liabilities and net position	86,393	71,532	75,252	78,603

Object Classification (in thousands of dollars)

Identification code 24-4571-0-4-805	1994 actual	1995 est.	1996 est.
Personnel compensation:			
11.1 Full-time permanent	60,409	51,451	52,921
11.3 Other than full-time permanent	4,217	4,211	4,292
11.5 Other personnel compensation	1,958	1,435	1,674
11.8 Special personal services payments	4	.....	.....
11.9 Total personnel compensation	66,588	57,097	58,887
12.1 Civilian personnel benefits	14,647	13,560	14,014
13.0 Benefits for former personnel	1,537	2,232	198
21.0 Travel and transportation of persons	6,112	6,404	5,400
22.0 Transportation of things	548	185	140
23.1 Rental payments to GSA	13,994	12,488	12,833
23.3 Communications, utilities, and miscellaneous charges	6,420	6,341	6,423
24.0 Printing and reproduction	1,763	2,144	1,982
25.1 Advisory and assistance services	405	425	437
25.2 Other services	79,426	76,099	75,387
26.0 Supplies and materials	2,862	2,886	2,879
31.0 Equipment	3,797	3,027	2,892
32.0 Land and structures	333	14	.....
42.0 Insurance claims and indemnities	27	28	29
99.9 Total obligations	198,459	182,930	181,501

Personnel Summary

Identification code 24-4571-0-4-805	1994 actual	1995 est.	1996 est.
Total compensable workyears:			
5001 Full-time equivalent employment	1,736	1,736	1,733
5005 Full-time equivalent of overtime and holiday hours	16	16	16

Trust Funds

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Unavailable Collections (in thousands of dollars)

Identification code 24-8135-0-7-602	1994 actual	1995 est.	1996 est.
Balance, start of year:			
01.99 Balance, start of year	308,684,612	335,693,808	363,127,629
Receipts:			
02.01 Employee contributions	4,370,730	4,258,201	4,219,024
02.02 Agency contributions	7,891,798	7,692,981	7,948,866
02.03 District of Columbia contributions	98,254	95,992	95,551
02.04 Postal Service agency contributions	2,081,791	2,122,827	2,241,960
02.05 Postal Service supplemental contributions	3,031,946	3,369,928	3,257,390
02.06 Federal Financing Bank interest	1,337,499	1,337,499	1,337,499
02.07 Employee deposits, redeposits and other contributions	145,260	151,027	157,940
02.08 Treasury interest	24,801,591	26,191,455	28,044,365
02.09 General fund payment to the Civil Service Retirement and Disability fund	19,698,142	20,148,493	20,757,757
02.10 Foreign Service receipts	403	500	500
02.11 Re-employed annuitants salary offset	33,316	33,417	32,979
02.12 Employee contributions, proposed legislation	.....	.....	-75,482
02.13 Agency contributions, proposed legislation	.....	.....	-179,026
02.14 Treasury interest, proposed legislation	.....	.....	-2,440
02.15 General fund payment to the Civil Service Retirement and Disability fund, proposed legislation	.....	.....	-306,180
02.99 Total receipts	63,490,730	65,402,320	67,530,703
04.00 Total: Balances and collections	372,175,342	401,096,128	430,658,332
Appropriation:			
05.01 Civil service retirement and disability fund	-36,481,534	-37,968,499	-39,744,283
07.99 Total balance, end of year	335,693,808	363,127,629	390,914,049

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

Program and Financing (in thousands of dollars)				
Identification code 24-8135-0-7-602	1994 actual	1995 est.	1996 est.	
Program by activities:				
00.01 Annuities	36,002,161	37,512,005	39,291,550	
00.02 Refunds and death claims	392,396	374,506	364,621	
00.03 Annuities under special acts	640	610	580	
00.04 Administration	86,337	81,378	87,532	
10.00 Total obligations	36,481,534	37,968,499	39,744,283	
Financing:				
39.00 Budget authority	36,481,534	37,968,499	39,744,283	
Budget authority:				
60.27 Appropriation (trust fund, indefinite)	63,490,730	65,402,319	68,093,831	
Portion precluded from obligation:				
60.45 Portion precluded from obligation	-27,009,196	-27,433,026	-28,349,548	
60.45 Portion precluded from obligation		-794		
63.00 Appropriation (total)	36,481,534	37,968,499	39,744,283	
Relation of obligations to outlays:				
71.00 Total obligations	36,481,534	37,968,499	39,744,283	
Obligated balance, start of year:				
72.40 Treasury balance	85,068	27,618	8,000	
72.41 U.S. Securities: Par value	3,012,226	3,187,471	3,336,226	
Obligated balance, end of year:				
74.40 Treasury balance	-27,618	-8,000	-8,000	
74.41 U.S. Securities: Par value	-3,187,471	-3,336,226	-3,481,264	
90.00 Outlays	36,363,739	37,839,362	39,599,245	

This fund: (1) pays annuities to retired employees or their survivors; (2) makes refunds to separated employees for amounts withheld and to beneficiaries of employees who died before retirement or before annuities equaled the amount withheld; and (3) pays expenses of the Office of Personnel Management and the Merit Systems Protection Board for administering the program. The 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.

This schedule reflects the following: lump-sum payments offered under the alternative annuity provision are terminated for all persons retiring after September 30, 1994, except those who have a life-threatening affliction or other critical medical condition, and the cost-of-living adjustments for CSRS and FERS annuitants will not take effect until March 1 in 1995 and 1996.

	1994 actual	1995 est.	1996 est.
Active employees	2,778,390	2,737,390	2,698,390
Annuitants:			
Employees	1,666,226	1,683,226	1,699,226
Survivors	597,078	610,078	623,078
Total, annuitants	2,263,304	2,293,304	2,322,304

Status of Funds (in thousands of dollars)

Identification code 24-8135-0-7-602	1994 actual	1995 est.	1996 est.
Unexpended balance, start of year:			
0100 Treasury balance	85,068	27,618	8,000
U.S. Securities:			
0101 Par value	311,704,959	338,888,603	366,470,784
0102 Unrealized discounts	-8,121	-7,324	-6,929
0199 Total balance, start of year	311,781,906	338,908,897	366,471,855

Cash income during the year:

Governmental receipts Receipt Acct:			
0200 Employee contributions	4,370,730	4,258,201	4,219,024
0200 Employee contributions, legislative proposal			-75,482
0202 District of Columbia contributions	98,254	95,992	95,551
0203 Employee deposits, redeposits, and voluntary contributions	145,260	151,027	157,940
Intragovernmental transactions Receipt Acct:			
0240 Agency contributions	7,891,798	7,692,981	7,948,866
0240 Agency contributions, legislative proposal			-179,026
0242 Postal Service agency contributions	2,081,791	2,122,827	2,241,960
0243 Postal Service supplemental contributions	3,031,946	3,369,928	3,257,390
0244 Federal Financing Bank interest	1,337,499	1,337,499	1,337,499
Intragovernmental transactions Receipt Acct:			
0245 Treasury interest	24,801,591	26,191,454	28,044,365
0245 Treasury interest, legislative proposal			-2,440
Intragovernmental transactions Receipt Acct:			
0247 General fund payment	19,698,142	20,148,493	20,757,757
0247 General fund payment, legislative proposal			-306,180
0249 Foreign Service receipts	403	500	500
0250 Re-employed annuitant salary offset	33,316	33,417	32,979
0297 Income under present law	63,490,730	65,402,319	68,093,831
0298 Income under proposed legislation			-563,128
0299 Total cash income	63,490,730	65,402,319	67,530,703
Cash outgo during year:			
0501 Payment of claims to retired employees	-30,040,368	-31,407,816	-32,808,201
0502 Payment of alternative annuity refunds	-289,774	-26,461	-8,759
0503 Payment to employees engaged in construction of the Panama Canal	-1	-1	-1
0504 Payment to widows of former employees of the Lighthouse Service	-639	-609	-580
0505 Payment of claims to survivor annuitants	-5,569,364	-5,948,033	-6,328,179
0506 Lump sum payments to estates or beneficiaries of deceased annuitants and employees	-104,676	-110,756	-118,052
0507 Refunds to living separated employees	-282,686	-263,750	-246,569
0508 Administration	-76,231	-81,936	-88,904
0597 Outgo under present law (-)	-36,363,739	-37,839,362	-39,599,245
0598 Outgo under proposed legislation (-)			
0599 Total cash outgo (-)	-36,363,739	-37,839,362	-39,599,245
Unexpended balance, end of year:			
0700 Treasury balance	27,618	8,000	8,000
U.S. Securities:			
0701 Par value	338,888,603	366,470,784	394,402,242
0702 Unrealized discounts	-7,324	-6,929	-6,929
0799 Total balance, end of year	338,908,897	366,471,855	394,403,313

Object Classification (in thousands of dollars)

Identification code 24-8135-0-7-602	1994 actual	1995 est.	1996 est.
25.2 Other services	86,337	81,378	87,532
42.0 Insurance claims and indemnities	36,002,801	37,512,615	39,292,130
44.0 Refunds and death claims	392,396	374,506	364,621
99.9 Total obligations	36,481,534	37,968,499	39,744,283

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in thousands of dollars)

Identification code 24-8135-2-7-602	1994 actual	1995 est.	1996 est.
Financing:			
39.00 Budget authority			
Budget authority:			
60.27 Appropriation (trust fund, indefinite)			-563,128
60.45 Portion precluded from obligation			563,128
63.00 Appropriation (total)			
Relation of obligations to outlays:			
71.00 Total obligations			
90.00 Outlays			

This schedule reflects the reduction in budget authority resulting from the proposal to limit pay increases in 1996 and later years.

EMPLOYEES LIFE INSURANCE FUND

Program and Financing (in thousands of dollars)

Identification code 24-8424-0-8-602	1994 actual	1995 est.	1996 est.
Program by activities:			
Gross premium payments:			
00.01 Regular program	832,645	958,961	988,083
00.02 Optional program	535,738	634,263	701,184
00.03 Beneficial program	3,233	3,184	3,135
00.91 Total gross payments	1,371,616	1,596,408	1,692,402
02.01 Administration	1,016	932	993
10.00 Total obligations (object class 25.2)	1,372,632	1,597,340	1,693,395
Financing:			
Unobligated balance available, start of year:			
21.90 Treasury balance	-422,290	-315,406	-341,998
21.91 U.S. Securities: Par value	-13,688,364	-14,929,398	-15,913,319
Unobligated balance available, end of year:			
24.90 Treasury balance	315,406	341,998	337,167
24.91 U.S. Securities: Par value	14,929,398	15,913,319	16,898,062
68.00 Budget authority (gross): Spending authority from offsetting collections	2,506,782	2,607,853	2,673,307
Relation of obligations to outlays:			
71.00 Total obligations	1,372,632	1,597,340	1,693,395
Obligated balance, start of year:			
72.10 Receivables from other government accounts	-416,067	-313,519	-340,110
72.92 U.S. Securities: Unrealized discounts	-136,221	-223,296	-223,296
Obligated balance, end of year:			
74.10 Receivables from other government accounts	313,519	340,110	335,279
74.92 U.S. Securities: Unrealized discounts	223,296	223,296	223,296
87.00 Outlays (gross)	1,357,159	1,623,931	1,688,564
Adjustments to gross budget authority and outlays:			
Offsetting collections from:			
88.00 Agency contributions	-347,602	-354,885	-369,310
88.20 Interest on U.S. securities	-1,093,594	-1,122,615	-1,110,960
Non-Federal sources:			
88.40 Regular program	-487,685	-503,422	-531,647
88.40 Optional program	-577,351	-626,462	-661,001
88.40 Beneficial association premiums	-550	-469	-389
88.90 Total, offsetting collections	-2,506,782	-2,607,853	-2,673,307
89.00 Budget authority (net)			
90.00 Outlays (net)	-1,149,623	-983,922	-984,743

Summary of Budget Authority and Outlays

(in thousands of dollars)

Enacted/requested:	1994 actual	1995 est.	1996 est.
Budget Authority			
Outlays	-1,149,623	-983,922	-984,743
Legislative proposal, not subject to PAYGO:			
Budget Authority			
Outlays			-5,694
Total:			
Budget Authority			
Outlays	-1,149,623	-983,922	-990,437

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.

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

Life insurance in force (in billions of dollars):	1994 actual	1995 est.	1996 est.
On active employees ¹	319	340	360

On retired employees	36	38	40
Total	355	378	400
Number of participants (in thousands):			
Active employees	2,539	2,507	2,474
Annuityants	1,556	1,596	1,626
Total	4,095	4,103	4,100

¹ Excludes amount of accidental death and dismemberment insurance.

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:

Held in reserve (in millions of dollars):	1994 actual	1995 est.	1996 est.
Contingency reserve		14	14
Beneficial association program reserve	1	1	1
U.S. Treasury reserve	14,929	15,913	16,904
Total reserves	14,930	15,928	16,919

Excess income from the program over benefit payments and other expenses is deposited in the Employees life insurance fund. At the conclusion of FY 1995, the contingency reserve level will be permanently reduced by an amount equal to the first year increase in benefit payments resulting from implementation of the Federal Employees Group Life Insurance Living Benefits Act (P.L. 103-409). The law will allow terminally ill enrollees with a medically certified life expectancy of nine months or fewer to receive their Basic benefit payment prior to death. The operations of the insurer for the regular and optional life insurance program are as follows:

Contingency reserve (in millions of dollars):	1994 actual	1995 est.	1996 est.
Contingency reserve, beginning of year	55		14
Income:			
Premiums received	1,368	1,593	1,664
Interest	15	18	21
Total income	1,383	1,611	1,685
Outgo:			
Claims paid	1,431	1,560	1,647
Expenses	36	37	38
Total outgo	1,467	1,597	1,685
Contingency reserve, end of year		14	14

Statement of Operations (in thousands of dollars)

Identification code 24-8424-0-8-602	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue	2,398,475	2,521,495	2,625,853	2,694,307
0102 Expense	-1,304,107	-1,401,287	-1,588,116	-1,693,395
0109 Net income or loss (-)	1,094,368	1,120,208	1,037,737	1,000,912

Balance Sheet (in thousands of dollars)

Identification code 24-8424-0-8-602	1993 actual	1994 actual	1995 est.	1996 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treasury	6,217	1,888	1,888	1,888
Investments in US securities:				
1102 Treasury securities, par ..	13,688,364	14,929,398	15,913,319	16,898,062
1103 Treasury securities, unamortized discount(-)/premium(+)	157,198	35,672	35,672	35,672
1106 Receivables, net	367,718	392,475	437,514	440,682
1107 Advances and prepayments	1,315	-456		
1801 Other Federal assets: Cash and other monetary assets	56,245	1,051	15,051	15,051
1999 Total assets	14,277,057	15,360,028	16,403,444	17,391,355

EMPLOYEES LIFE INSURANCE FUND—Continued**Balance Sheet (in thousands of dollars)—Continued**

Identification code 24-8424-0-8-602	1993 actual	1994 actual	1995 est.	1996 est.
LIABILITIES:				
Non-Federal liabilities:				
2201 Accounts payable	110,131	114,122	133,034	141,033
2206 Pension and other actuarial liabilities	19,977,000	20,000,000	21,000,000	22,050,000
2207 Other	32	52	42	42
2999 Total liabilities	20,087,163	20,114,174	21,133,076	22,191,075
NET POSITION:				
3300 Cumulative results of operations	-5,810,106	-4,754,146	-4,729,632	-4,799,720
3999 Total net position	-5,810,106	-4,754,146	-4,729,632	-4,799,720
4999 Total liabilities and net position	14,277,057	15,360,028	16,403,444	17,391,355

(Legislative proposal, not subject to PAYGO)

Program and Financing (in thousands of dollars)

Identification code 24-8424-2-8-602	1994 actual	1995 est.	1996 est.
Program by activities:			
00.01 Regular program			-7,993
00.02 Optional program			-17,512
10.00 Total obligations (object class 25.2)			-25,505
Financing:			
Unobligated balance available, start of year:			
21.90 Fund balance			
21.91 U.S. Securities: Par value			
Unobligated balance available, end of year:			
24.90 Fund balance			501
24.91 U.S. Securities: Par value			5,694
68.00 Budget authority (gross): Spending authority from offsetting collections			-19,310
Relation of obligations to outlays:			
71.00 Total obligations			-25,505
72.10 Obligated balance, start of year: Receivables from other government accounts			
74.10 Obligated balance, end of year: Receivables from other government accounts			501
87.00 Outlays (gross)			-25,004
Adjustments to gross budget authority and outlays:			
Offsetting collections from:			
88.00 Federal sources			3,629
88.20 Interest on U.S. securities			77
Non-Federal sources:			
88.40 Regular program			7,258
88.40 Optional program			8,346
88.90 Total, offsetting collections			19,310
89.00 Budget authority (net)			
90.00 Outlays (net)			-5,694

This schedule reflects the changes in both premium income and claims paid due to the proposal limiting pay increases in 1996 and later years. The proposal results in an overall decrease in net outlays.

Statement of Operations (in thousands of dollars)

Identification code 24-8424-2-8-602	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue				-19,310
0102 Expense				25,505
0109 Net income or loss (-)				6,195

Balance Sheet (in thousands of dollars)

Identification code 24-8424-2-8-602	1993 actual	1994 actual	1995 est.	1996 est.
ASSETS:				
Federal assets:				
Investments in US securities:				
1102 Treasury securities, par				5,694
1106 Receivables, net				-1,624
1999 Total assets				4,070
LIABILITIES:				
2201 Non-Federal liabilities: Accounts payable				-2,125
2999 Total liabilities				-2,125
NET POSITION:				
3300 Cumulative results of operations				6,195
3999 Total net position				6,195
4999 Total liabilities and net position				4,070

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

Identification code 24-9981-0-8-551	1994 actual	1995 est.	1996 est.
Program by activities:			
00.01 Benefit payments	15,064,754	15,472,121	16,300,281
00.02 Payments from OPM contingency reserve	122,196	175,000	200,000
00.03 Government payment for annuitants (1960 act)	7,723	7,385	6,271
00.04 Administration	23,037	21,052	22,621
10.00 Total obligations (object class 25.2)	15,217,710	15,675,558	16,529,173
Financing:			
Unobligated balance available, start of year:			
21.40 Treasury balance	-141	-114	-114
21.91 U.S. Securities: Par value	-5,045,330	-6,016,583	-6,462,949
Unobligated balance available, end of year:			
24.40 Treasury balance	114	114	114
24.91 U.S. Securities: Par value	6,016,583	6,462,949	6,708,797
68.00 Budget authority (gross): Spending authority from offsetting collections	16,188,936	16,121,924	16,775,021
Relation of obligations to outlays:			
71.00 Total obligations	15,217,710	15,675,558	16,529,173
Obligated balance, start of year:			
72.10 Receivables from other government accounts	-147	-103	-105
72.90 Treasury balance	51,227	11,719	11,719
U.S. Securities:			
72.91 Par value	1,750,296	1,556,790	1,693,233
72.92 Unrealized discounts	-8,181	-95,786	-95,786
Obligated balance, end of year:			
74.10 Receivables from other government accounts	103	105	93
74.90 Treasury balance	-11,719	-11,719	-11,719
U.S. Securities:			
74.91 Par value	-1,556,790	-1,693,233	-1,610,606
74.92 Unrealized discounts	95,786	95,786	95,786
87.00 Outlays (gross)	15,538,285	15,539,117	16,611,788
Adjustments to gross budget authority and outlays:			
Offsetting collections from:			
Federal sources:			
88.00 Agency contributions	-7,281,744	-7,081,961	-7,352,051
88.00 Government contributions for annuitants	-4,490,511	-4,633,516	-4,762,782
88.20 Interest on U.S. securities	-346,187	-396,699	-411,993
Non-Federal sources:			
88.40 Employee salary withholdings	-2,173,143	-2,153,358	-2,261,802
88.40 Annuity withholdings	-1,800,608	-1,762,936	-1,890,776
88.40 Contributions from D.C. Government	-96,743	-93,454	-95,617
88.90 Total, offsetting collections	-16,188,936	-16,121,924	-16,775,021
89.00 Budget authority (net)			

90.00 Outlays (net) -650,651 -582,807 -163,233

Status of Funds (in thousands of dollars)

Identification code 24-9981-0-8-551	1994 actual	1995 est.	1996 est.
Unexpended balance, start of year:			
0100 Treasury balance	51,221	11,730	11,728
U.S. Securities:			
0101 Par value	6,795,626	7,573,373	8,156,182
0102 Unrealized discounts	-8,181	-95,786	-95,786
0199 Total balance, start of year	6,838,666	7,489,317	8,072,124
Cash income during the year:			
0280 Contributions from Employing Agencies	4,771,316	4,662,609	4,738,764
0281 Contributions from Postal Service for Active Employees	2,483,501	2,439,306	2,501,383
0282 Contributions from Postal Service for Annu- itants	585,448	518,582	557,355
0283 Government Payment for Annuitant Health Benefits	3,909,291	4,209,846	4,387,926
0284 Interest Earned	360,337	396,699	411,993
0285 Contributions from DC Government	96,743	93,454	95,617
0286 Contributions from Active Employees	2,125,839	2,146,338	2,223,499
0287 Contributions from Annuitants	1,788,904	1,791,279	1,947,828
0299 Total cash income	16,121,379	16,258,113	16,864,365
Cash outgo during year:			
0501 Benefit Payments	-15,312,092	-15,479,254	-16,478,511
0502 Payments to Carriers from OPM Contingency Reserve	-133,565	-175,000	-200,000
0503 Administration	-25,071	-21,052	-22,621
0599 Total cash outgo (-)	-15,470,728	-15,675,306	-16,701,132
Unexpended balance, end of year:			
0700 Treasury balance	11,730	11,728	11,740
U.S. Securities:			
0701 Par value	7,573,373	8,156,182	8,319,403
0702 Unrealized discounts	-95,786	-95,786	-95,786
0799 Total balance, end of year	7,489,317	8,072,124	8,235,357

Beginning with the President's FY 1996 Budget, this display will combine the Federal Employees Health Benefits (FEHB) fund and the Retired Employees Health Benefit (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 the Office of Personnel Management (OPM) in administering the program.

The REHB fund, created by the Retired 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 EHB fund is available for payments without fiscal year limitation. Numbers of participants at the end of each fiscal year are as follows:

	1994 actual	1995 est.	1996 est.
Active employees	2,361,351	2,327,000	2,295,000
Annuitants	1,734,593	1,761,000	1,786,000
Total	4,095,944	4,088,000	4,081,000

In determining a biweekly subscription rate to cover program costs, one percent is added for administrative expense 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.

In accordance with P.L. 103-66, this schedule includes the following adjustments: (1) the "Phantom Big 6" formula for determining the maximum Government contribution toward FEHB premiums has been extended through the 1996 contract year; (2) in contract years 1997 and 1998, the average premium for the indemnity plan in the "Phantom Big 6" for-

mula will be modified to account for the average premium increase in the remaining "Big 5" plans minus one percentage point; (3) beginning in the 1999 contract year, the maximum government contribution will be calculated by averaging premiums from the remaining "Big 5" plans; (4) Medicare Part B fee limits have been applied to all FEHB annuitants; and (5) the Postal Service will make additional payments of \$116 million per year for fiscal years 1996, 1997, and 1998 to cover the cost of past retiree health benefits.

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:

	1994 actual	1995 est.	1996 est.
Uniform plan	2,965	3,000	2,000
Private plans	11,005	9,000	8,000
Total	13,970	12,000	10,000

Financing.—The funds are financed by: (1) withholdings from active employees and annuitants; (2) agency contributions for active employees, appropriated to agencies; (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 and Public Law 103-66.

Operating results.—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.

Statement of Operations (in thousands of dollars)

Identification code 24-9981-0-8-551	1993 actual	1994 actual	1995 est.	1996 est.
0101 Revenue	15,401,616	16,188,936	16,121,924	16,775,021
0102 Expense	-14,554,564	-15,217,710	-15,675,558	-16,529,173
0109 Net income or loss (-)	847,052	971,226	446,366	245,848

Balance Sheet (in thousands of dollars)

Identification code 24-9981-0-8-551	1993 actual	1994 actual	1995 est.	1996 est.
ASSETS:				
Federal assets:				
1101 Fund balances with Treas- ury	51,238	11,749	11,749	11,749
Investments in US securi- ties:				
1102 Treasury securities, par ..	6,795,626	7,573,373	8,156,182	8,319,403
1103 Treasury securities, unamortized discount(-)/ premium(+)	5,905	-76,536	-76,536	-76,536
Receivables, net:				
1106 Public Receivables, net	1,495,742	1,500,832	1,690,786	1,929,535
1106 Private Receivables, net	19,516	10,586	10,939	11,593
1803 Other Federal assets: Property, plant and equipment, net ...	1,286	626	577	387
1999 Total assets	8,369,313	9,020,630	9,793,697	10,196,131
LIABILITIES:				
2101 Federal liabilities: Accounts payable	643,667	582,001	1,676	1,669
Non-Federal liabilities:				
2201 Accounts payable	2,678,162	2,420,561	3,327,617	3,484,393
2207 Other	727	745	763	781
2999 Total liabilities	3,322,556	3,003,307	3,330,056	3,486,843

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS— Continued					Object Classification (in thousands of dollars)			
Balance Sheet (in thousands of dollars)—Continued					Identification code 24–9981–0–8–551	1994 actual	1995 est.	1996 est.
Identification code 24–9981–0–8–551	1993 actual	1994 actual	1995 est.	1996 est.	25.2 Other services	15,209,987	15,668,173	16,522,902
NET POSITION:					42.0 Insurance claims and indemnities	7,723	7,385	6,271
3300 Cumulative results of oper- ations	5,046,757	6,017,323	6,463,641	6,709,288	99.9 Total obligations	15,217,710	15,675,558	16,529,173
3999 Total net position	5,046,757	6,017,323	6,463,641	6,709,288				
4999 Total liabilities and net po- sition	8,369,313	9,020,630	9,793,697	10,196,131				