

20. OUTLAYS TO THE PUBLIC, NET AND GROSS

Table 20–1 shows net and gross outlays, and the relationship between them, for all major agencies. Outlays are the measure of Government spending. The budget records outlays when the Government makes payment for such things as Federal employee salaries, the purchase of supplies and equipment, grants to state and local government, and benefits to individuals. The Government’s gross outlays are the sum of all these payments.

The outlay totals in the budget, however, whether for the Government as a whole or for agencies, programs, and functions (such as national defense), are net outlays, unless otherwise specified. Gross outlays, as the table shows, equal the net outlays plus offsetting receipts and collections from the public. Offsetting receipts and collections constitute the income the Government receives from its business-like enterprises and other market activities with the public, such as the proceeds from selling postage stamps, the fees charged for admittance to recreational areas, and the proceeds from selling land or natural resources. The budget refers to them as “offsetting,” because they are subtracted from gross outlays rather than added to taxes and other collections from the public resulting from the exercise of the Government’s sovereign or governmental powers

to levy or impose taxes, fees, fines, and the like. The table shows that offsetting receipts and collections are relatively much more important for some agencies than for others.

The budget focuses on outlays that are net of receipts and collections from business-like activity, rather than combine these receipts and collections with taxes and other mandatory collections to maintain clear distinctions between the government’s sovereign power and business-like transactions. The surplus or deficit is calculated by subtracting total outlays from total receipts. It would be exactly the same if offsetting collections and receipts were to be included in total receipts and not subtracted from gross outlays.

In this table, negative net outlays occur when collections exceed payments. The amounts for “Allowances” cover certain transactions that are expected to increase or decrease outlays but are not, for various reasons, attributed to any specific agency. The amounts labeled “undistributed offsetting receipts” are deducted from the Government-wide outlay totals but not from any specific agency. Chapter 5, “User Charges and Other Collections,” in this volume discusses offsetting collections and receipts in more detail.

Table 20–1. TOTAL OUTLAYS, NET AND GROSS OF OFFSETTING COLLECTIONS AND RECEIPTS FROM THE PUBLIC, BY AGENCY, 2003–2005

(In millions of dollars)

Department or Other Unit	2003			2004			2005		
	Net Outlays	Offsetting Collections and Receipts from the Public	Outlays Gross of Collections and Receipts from the Public	Net Outlays	Offsetting Collections and Receipts from the Public	Outlays Gross of Collections and Receipts from the Public	Net Outlays	Offsetting Collections and Receipts from the Public	Outlays Gross of Collections and Receipts from the Public
Legislative Branch	3,427	72	3,499	4,269	75	4,344	4,373	74	4,447
Judicial Branch	5,123	28	5,151	5,306	34	5,340	5,903	36	5,939
Executive Branch									
Department of Agriculture	72,390	21,186	93,576	77,739	19,334	97,073	81,778	18,456	100,234
Department of Commerce	5,676	1,982	7,658	6,194	1,526	7,720	6,147	1,785	7,932
Department of Defense—Military	388,870	9,353	398,223	435,674	11,018	446,692	429,746	11,064	440,810
Department of Education	57,400	2,375	59,775	62,815	1,620	64,435	64,342	1,961	66,303
Department of Energy	19,385	6,053	25,438	20,623	6,620	27,243	22,496	6,411	28,907
Department of Health and Human Services	505,345	30,981	536,326	547,898	34,449	582,347	579,889	39,318	619,207
Department of Homeland Security	31,967	6,640	38,607	30,663	7,683	38,346	31,119	8,298	39,417
Department of Housing and Urban Development	37,474	2,896	40,370	46,177	1,816	47,993	38,943	1,400	40,343
Department of the Interior	9,210	3,808	13,018	9,965	4,231	14,196	9,784	5,043	14,827
Department of Justice	21,539	1,487	23,026	23,488	649	24,137	23,680	732	24,412
Department of Labor	69,593	1,498	71,091	59,949	2,618	62,567	56,995	3,018	60,013
Department of State	9,261	877	10,138	11,301	952	12,253	11,109	1,225	12,334
Department of Transportation	50,807	388	51,195	58,010	417	58,427	58,959	187	59,146
Department of the Treasury	366,987	14,956	381,943	368,981	16,602	385,583	395,200	17,079	412,279
Department of Veterans Affairs	56,887	4,729	61,616	60,318	6,352	66,670	67,314	4,731	72,045
Corps of Engineers—Civil Works	4,751	1,316	6,067	4,308	327	4,635	4,189	492	4,681
Other Defense Civil Programs	39,883	19	39,902	40,294	40	40,334	40,504	21	40,525
Environmental Protection Agency	8,061	822	8,883	8,129	190	8,319	8,277	219	8,496
Executive Office of the President	387		387	6,612		6,612	9,880		9,880

Table 20-1. TOTAL OUTLAYS, NET AND GROSS OF OFFSETTING COLLECTIONS AND RECEIPTS FROM THE PUBLIC, BY AGENCY, 2003-2005—Continued

(In millions of dollars)

Department or Other Unit	2003			2004			2005		
	Net Outlays	Offsetting Collections and Receipts from the Public	Outlays Gross of Collections and Receipts from the Public	Net Outlays	Offsetting Collections and Receipts from the Public	Outlays Gross of Collections and Receipts from the Public	Net Outlays	Offsetting Collections and Receipts from the Public	Outlays Gross of Collections and Receipts from the Public
General Services Administration	573	258	831	778	302	1,080	581	296	877
International Assistance Programs	13,462	12,377	25,839	17,365	13,403	30,768	16,597	11,852	28,449
National Aeronautics and Space Administration	14,552	329	14,881	14,604	101	14,705	16,386	101	16,487
National Science Foundation	4,736	.....	4,736	5,346	.....	5,346	5,586	.....	5,586
Office of Personnel Management	54,136	8,951	63,087	57,568	9,937	67,505	60,880	10,696	71,576
Small Business Administration	1,558	443	2,001	3,978	325	4,303	683	83	766
Social Security Administration	507,733	6,265	513,998	530,495	7,614	538,109	554,271	7,952	562,223
Export-Import Bank of the United States	-3,249	3,913	664	-1,582	2,487	905	295	323	618
Federal Deposit Insurance Corporation	-733	1,655	922	-778	1,351	573	-833	1,153	320
Postal Service	-5,245	67,752	62,583	-4,956	67,916	63,020	-250	68,134	67,921
Railroad Retirement Board	3,056	2,489	5,545	3,781	1,893	5,674	4,692	1,099	5,791
Other Independent Agencies	13,084	10,392	23,400	14,930	11,295	26,165	13,502	11,914	25,379
Allowances .....	.....	.....	.....	.....	.....	.....	-767	.....	-767
Undistributed Offsetting Receipts	-210,449	5,029	-205,420	-211,408	4,587	-206,821	-222,407	4,855	-217,552
Totals	2,157,637	231,319	2,388,956	2,318,834	237,764	2,556,598	2,399,843	240,008	2,639,851