

## 21. OUTLAYS TO THE PUBLIC, GROSS AND NET

The usual measure of total outlays in the budget is a net measure. First, gross outlays are net of payments from other Federal Government accounts. For example, if account A paid account B \$100 to do some work and account B used \$100 to pay for salaries, materials, and supplies to do the work, gross outlays would be \$200 while the impact on the nation's economy would be only \$100. Netting is done to take out the double count. For all presentations in this chapter, this type of netting is assumed. Second, and more important, is that gross outlays are net of offsetting collections and offsetting receipts from the public. In this case, a net basis of reporting is more significant, since it measures the extent to which general taxpayers are contributing to operating deficits. A counter argument is that net treatment conceals important information. Table 21-1 provides a gross presentation of outlays to the public to permit users of budget information the flexibility to use gross or net outlays. The table shows outlays gross and net of offsetting collections and offsetting receipts from the public for all major agencies.

In 2008, net outlays of \$2,902 billion consist of gross outlays of \$3,221 billion less offsetting collections and receipts from the public of \$319 billion. The table shows that offsetting receipts and offsetting collections from the public are relatively more important for some agen-

cies than for others. For example, in 2008 the Postal Service is estimated to have gross outlays of \$75 billion but net outlays of -\$2 billion, due to offsetting collections and receipts of \$77 billion from the sale of stamps and other income. In contrast, gross and net outlays for the National Aeronautics and Space Administration (NASA) are very similar, because NASA has relatively few offsetting receipts and collections from the public.

In Table 21-1, negative outlays occur when offsetting 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 also deducted from the Government-wide outlay totals but not from any specific agency. These consist principally of rents and royalties on oil and gas production on the Outer Continental Shelf and proceeds from the auction of rights to the electromagnetic spectrum.

See the section on "Outlays" in Chapter 26, "The Budget System and Concepts," for a more detailed discussion on the outlay totals in the budget. Offsetting collections and offsetting receipts are discussed in more detail in Chapter 18 of this volume, "User Charges and Other Collections."

**Table 21-1. TOTAL OUTLAYS, GROSS AND NET OF OFFSETTING COLLECTIONS AND RECEIPTS FROM THE PUBLIC, BY AGENCY, 2006-2008**

(In millions of dollars)

Department or Other Unit	2006			2007			2008		
	Outlays Gross of Collections and Receipts from the Public	Offsetting Collections and Receipts from the Public	Net Outlays	Outlays Gross of Collections and Receipts from the Public	Offsetting Collections and Receipts from the Public	Net Outlays	Outlays Gross of Collections and Receipts from the Public	Offsetting Collections and Receipts from the Public	Net Outlays
Legislative Branch .....	4,203	-75	4,128	4,378	-72	4,306	4,776	-72	4,704
Judicial Branch .....	5,875	-52	5,823	5,911	-66	5,845	6,730	-69	6,661
Executive Branch									
Department of Agriculture .....	112,884	-19,350	93,534	109,523	-20,756	88,767	108,964	-19,938	89,026
Department of Commerce .....	8,908	-2,535	6,373	8,121	-1,942	6,179	9,133	-2,055	7,078
Department of Defense—Military .....	513,353	-13,996	499,357	561,800	-12,885	548,915	595,837	-12,554	583,283
Department of Education .....	94,758	-1,329	93,429	74,403	-6,363	68,040	63,568	-4,965	58,603
Department of Energy .....	26,244	-6,595	19,649	28,380	-6,392	21,988	28,343	-6,476	21,867
Department of Health and Human Services .....	669,477	-55,162	614,315	737,727	-66,473	671,254	770,580	-71,340	699,240
Department of Homeland Security .....	78,589	-9,491	69,098	60,601	-10,183	50,418	54,690	-11,490	43,200
Department of Housing and Urban Development .....	45,397	-2,962	42,435	46,839	-4,005	42,834	46,509	-2,107	44,402
Department of the Interior .....	16,357	-7,293	9,064	16,838	-5,961	10,877	16,983	-6,455	10,528
Department of Justice .....	24,567	-1,243	23,324	24,006	-967	23,039	25,086	-1,041	24,045
Department of Labor .....	46,350	-3,212	43,138	51,230	-3,790	47,440	55,937	-3,641	52,296
Department of State .....	13,910	-948	12,962	17,640	-1,318	16,322	18,385	-1,582	16,803
Department of Transportation .....	60,827	-688	60,139	64,089	-314	63,775	67,373	-341	67,032
Department of the Treasury .....	480,937	-16,225	464,712	508,178	-17,671	490,507	543,672	-18,682	524,990
Department of Veterans Affairs .....	76,196	-6,389	69,807	78,425	-6,100	72,325	88,293	-5,005	83,288
Corps of Engineers-Civil Works .....	9,543	-2,599	6,944	8,632	-1,075	7,557	7,535	-1,055	6,480
Other Defense Civil Programs .....	44,451	-15	44,436	47,650	-14	47,636	49,112	-14	49,098

**Table 21-1. TOTAL OUTLAYS, GROSS AND NET OF OFFSETTING COLLECTIONS AND RECEIPTS—Continued  
FROM THE PUBLIC, BY AGENCY, 2006-2008**

(In millions of dollars)

Department or Other Unit	2006			2007			2008		
	Outlays Gross of Collections and Receipts from the Public	Offsetting Collections and Receipts from the Public	Net Outlays	Outlays Gross of Collections and Receipts from the Public	Offsetting Collections and Receipts from the Public	Net Outlays	Outlays Gross of Collections and Receipts from the Public	Offsetting Collections and Receipts from the Public	Net Outlays
Environmental Protection Agency .....	8,728	-407	8,321	8,404	-366	8,038	8,208	-430	7,778
Executive Office of the President .....	5,382	-3	5,379	2,679	-2	2,677	1,391	-2	1,389
General Services Administration .....	721	-697	24	1,002	-504	498	1,350	-522	828
International Assistance Programs .....	29,776	-15,832	13,944	33,382	-16,321	17,061	31,885	-13,926	17,959
National Aeronautics and Space Administration .....	11,878	3,247	15,125	16,381	-238	16,143	17,488	-238	17,250
National Science Foundation .....	5,546	-4	5,542	5,862	-2	5,860	6,028	-2	6,026
Office of Personnel Management .....	73,561	-11,161	62,400	70,364	-11,562	58,802	76,371	-12,209	64,162
Small Business Administration .....	1,976	-1,071	905	1,508	-833	675	781	-56	725
Social Security Administration .....	593,142	-7,399	585,743	630,650	-7,731	622,919	662,085	-7,618	654,467
Export-Import Bank of the United States .....	334	-2,525	-2,191	474	-1,811	-1,337	247	-220	27
Federal Deposit Insurance Corporation .....	-425	-252	-677	-944	-865	-1,809	-367	-2,526	-2,893
Postal Service .....	69,377	-70,348	-971	76,417	-73,672	2,745	74,527	-76,733	-2,206
Railroad Retirement Board .....	6,012	-2,690	3,322	6,404	-2,408	3,996	6,657	-1,474	5,183
Other Independent Agencies .....	26,816	-13,366	13,450	27,748	-12,635	15,113	27,902	-12,927	14,975
Allowances .....				8,002		8,002	2,269		2,269
Undistributed Offsetting Receipts .....	-230,152	-7,396	-237,548	-242,450	-20,690	-263,140	-257,206	-21,496	-278,702
<b>Totals .....</b>	<b>2,935,498</b>	<b>-280,063</b>	<b>2,655,435</b>	<b>3,100,254</b>	<b>-315,987</b>	<b>2,784,267</b>	<b>3,221,122</b>	<b>-319,261</b>	<b>2,901,861</b>