

TABLE 3

**BRIDGE FROM GROSS
TO NET OBLIGATIONS**

Table 3 -- BRIDGE FROM GROSS TO NET OBLIGATIONS
Object Class - FY 2017 President's Budget (in millions of dollars)

	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
All Branches			
Total obligations incurred	5,344,748	5,683,275	5,849,044
Offsetting collections and receipts (total)	-1,549,855	-1,689,408	-1,647,686
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-347,318	-356,018	-342,785
Offsetting Governmental collections	-5,172	-4,882	-5,997
The public (non-Federal sources)	-228,682	-218,823	-225,828
Offsetting receipts:			
Offsetting Governmental receipts	-29,535	-24,445	-28,181
Proprietary receipts from the public	-252,655	-262,143	-273,983
Intragovernmental receipts, Intrafund transactions	-30,033	-31,293	-37,745
Intragovernmental receipts, Interfund transactions	-656,460	-791,804	-733,167
Offsetting collections and receipts (total)	3,794,893	3,993,867	4,201,358
Legislative Branch			
Total obligations incurred	5,420	5,674	6,038
Offsetting collections and receipts (total)	-1,047	-1,090	-1,125
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-926	-1,008	-1,030
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-103	-59	-71
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-11	-16	-17
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	-7	-7	-7
Offsetting collections and receipts (total)	4,373	4,584	4,913

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	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Judicial Branch			
Total obligations incurred	8,342	9,017	9,076
Offsetting collections and receipts (total)	-996	-1,280	-1,228
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-227	-555	-472
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-7	0	0
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-147	-145	-145
Intragovernmental receipts, Intrafund transactions	-471	-425	-443
Intragovernmental receipts, Interfund transactions	-144	-155	-168
Offsetting collections and receipts (total)	7,346	7,737	7,848
Executive Branch			
Total obligations incurred	5,330,986	5,668,584	5,833,930
Offsetting collections and receipts (total)	-1,547,853	-1,687,019	-1,645,313
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-346,165	-354,455	-341,283
Offsetting Governmental collections	-5,172	-4,882	-5,997
The public (non-Federal sources)	-228,572	-218,764	-225,757
Offsetting receipts:			
Offsetting Governmental receipts	-29,535	-24,445	-28,181
Proprietary receipts from the public	-252,497	-261,982	-273,821
Intragovernmental receipts, Intrafund transactions	-29,562	-30,868	-37,302
Intragovernmental receipts, Interfund transactions	-656,350	-791,623	-732,972
Offsetting collections and receipts (total)	3,783,133	3,981,565	4,188,617

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Department of Agriculture			
Total obligations incurred	159,579	183,429	172,031
Offsetting collections and receipts (total)	-19,799	-19,761	-19,212
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-3,516	-2,944	-2,974
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-13,449	-14,258	-14,940
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-2,832	-2,548	-1,290
Intragovernmental receipts, Intrafund transactions	1	-9	-6
Intragovernmental receipts, Interfund transactions	-3	-2	-2
Offsetting collections and receipts (total)	139,780	163,668	152,819
Department of Commerce			
Total obligations incurred	20,694	16,085	21,942
Offsetting collections and receipts (total)	-11,388	-5,604	-5,196
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-8,173	-2,229	-1,697
Offsetting Governmental collections	-41	-24	-9
The public (non-Federal sources)	-3,138	-3,312	-3,476
Offsetting receipts:			
Offsetting Governmental receipts	-4	-5	-5
Proprietary receipts from the public	-31	-24	-5
Intragovernmental receipts, Intrafund transactions	-1	-10	-4
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	9,306	10,481	16,746

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	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Department of Defense--Military Programs			
Total obligations incurred	734,849	746,908	750,377
Offsetting collections and receipts (total)	-160,670	-162,006	-157,215
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-142,483	-147,823	-143,714
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-15,825	-12,445	-11,790
Offsetting receipts:			
Offsetting Governmental receipts	-1	-7	-7
Proprietary receipts from the public	-2,207	-1,573	-1,553
Intragovernmental receipts, Intrafund transactions	-80	-45	-45
Intragovernmental receipts, Interfund transactions	-74	-113	-106
Offsetting collections and receipts (total)	574,179	584,902	593,162
Department of Education			
Total obligations incurred	110,684	97,897	93,910
Offsetting collections and receipts (total)	-23,059	-19,483	-15,577
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-9,246	-8,667	-7,894
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-707	-659	-597
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-13,082	-10,157	-7,086
Intragovernmental receipts, Intrafund transactions	-24	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	87,625	78,414	78,333

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	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Department of Energy			
Total obligations incurred	37,557	41,779	43,388
Offsetting collections and receipts (total)	-11,910	-13,206	-13,018
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-3,824	-4,124	-4,102
Offsetting Governmental collections	-308	-320	-347
The public (non-Federal sources)	-4,751	-6,005	-5,775
Offsetting receipts:			
Offsetting Governmental receipts	-17	-24	-9
Proprietary receipts from the public	-1,080	-1,177	-1,002
Intragovernmental receipts, Intrafund transactions	-1,930	-1,556	-1,783
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	25,647	28,573	30,370
Department of Health and Human Services			
Total obligations incurred	1,475,416	1,585,121	1,610,058
Offsetting collections and receipts (total)	-403,792	-463,530	-458,557
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-18,867	-16,971	-16,178
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-4,641	-4,899	-5,688
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-95,267	-102,549	-111,774
Intragovernmental receipts, Intrafund transactions	-177	-39	-16
Intragovernmental receipts, Interfund transactions	-284,840	-339,072	-324,901
Offsetting collections and receipts (total)	1,071,624	1,121,591	1,151,501

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Department of Homeland Security			
Total obligations incurred	69,747	70,060	71,264
Offsetting collections and receipts (total)	-21,187	-22,900	-24,830
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-5,017	-5,913	-5,404
Offsetting Governmental collections	-2,269	-2,329	-3,265
The public (non-Federal sources)	-3,943	-3,761	-3,999
Offsetting receipts:			
Offsetting Governmental receipts	-9,285	-9,890	-11,127
Proprietary receipts from the public	-791	-995	-1,004
Intragovernmental receipts, Intrafund transactions	118	-12	-31
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	48,560	47,160	46,434
Department of Housing and Urban Development			
Total obligations incurred	63,859	60,836	53,773
Offsetting collections and receipts (total)	-29,484	-29,610	-12,828
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-25,715	-26,381	-11,311
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-925	-937	-886
Offsetting receipts:			
Offsetting Governmental receipts	-11	-11	-12
Proprietary receipts from the public	-2,822	-2,274	-612
Intragovernmental receipts, Intrafund transactions	-11	-7	-7
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	34,375	31,226	40,945

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Department of the Interior			
Total obligations incurred	24,406	25,125	25,495
Offsetting collections and receipts (total)	-10,911	-9,785	-9,979
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-3,904	-4,057	-4,086
Offsetting Governmental collections	0	-2	-2
The public (non-Federal sources)	-1,473	-1,132	-1,188
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-5,372	-4,471	-4,548
Intragovernmental receipts, Intrafund transactions	-162	-123	-155
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	13,495	15,340	15,516
Department of Justice			
Total obligations incurred	39,736	42,866	41,115
Offsetting collections and receipts (total)	-10,079	-6,932	-7,519
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-6,085	-5,582	-6,081
Offsetting Governmental collections	-2	0	0
The public (non-Federal sources)	-786	-438	-456
Offsetting receipts:			
Offsetting Governmental receipts	-527	-541	-636
Proprietary receipts from the public	-1,736	-164	-144
Intragovernmental receipts, Intrafund transactions	-861	-142	-132
Intragovernmental receipts, Interfund transactions	-82	-65	-70
Offsetting collections and receipts (total)	29,657	35,934	33,596

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	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Department of Labor			
Total obligations incurred	60,732	62,812	69,870
Offsetting collections and receipts (total)	-15,961	-20,023	-21,057
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-5,683	-8,120	-8,337
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-9,215	-10,995	-11,879
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-276	-141	-105
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	-787	-767	-736
Offsetting collections and receipts (total)	44,771	42,789	48,813
Department of State			
Total obligations incurred	40,955	46,722	46,185
Offsetting collections and receipts (total)	-12,396	-13,106	-15,450
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-8,219	-8,603	-10,442
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-3,664	-4,234	-220
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-85	-18	-4,544
Intragovernmental receipts, Intrafund transactions	-123	-15	-15
Intragovernmental receipts, Interfund transactions	-305	-236	-229
Offsetting collections and receipts (total)	28,559	33,616	30,735

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	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Department of Transportation			
Total obligations incurred	94,121	161,270	130,716
Offsetting collections and receipts (total)	-19,232	-81,024	-29,457
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-10,487	-10,376	-10,027
Offsetting Governmental collections	-25	-20	-20
The public (non-Federal sources)	-169	-104	-103
Offsetting receipts:			
Offsetting Governmental receipts	-123	-126	-156
Proprietary receipts from the public	-360	-298	-51
Intragovernmental receipts, Intrafund transactions	0	-100	-100
Intragovernmental receipts, Interfund transactions	-8,068	-70,000	-19,000
Offsetting collections and receipts (total)	74,889	80,246	101,259
Department of the Treasury			
Total obligations incurred	565,292	629,032	714,971
Offsetting collections and receipts (total)	-80,657	-92,792	-100,305
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-3,614	-3,400	-3,268
Offsetting Governmental collections	-17	0	0
The public (non-Federal sources)	-8,307	-4,866	-4,957
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-64,574	-80,857	-88,130
Intragovernmental receipts, Intrafund transactions	-2,689	-2,534	-2,846
Intragovernmental receipts, Interfund transactions	-1,456	-1,135	-1,104
Offsetting collections and receipts (total)	484,635	536,240	614,666

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	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Department of Veterans Affairs			
Total obligations incurred	169,371	186,507	195,262
Offsetting collections and receipts (total)	-10,147	-10,733	-10,720
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-3,764	-4,888	-5,142
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-2,385	-1,650	-1,655
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-3,992	-4,188	-3,916
Intragovernmental receipts, Intrafund transactions	-6	-7	-7
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	159,224	175,774	184,542
Corps of Engineers--Civil Works			
Total obligations incurred	17,581	17,918	16,762
Offsetting collections and receipts (total)	-11,012	-11,182	-10,808
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-10,048	-10,613	-10,239
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-167	-26	-26
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-797	-544	-544
Intragovernmental receipts, Intrafund transactions	0	1	1
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	6,569	6,736	5,954

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	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Other Defense Civil Programs			
Total obligations incurred	146,487	150,312	152,458
Offsetting collections and receipts (total)	-83,877	-91,290	-93,142
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	0	0	0
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-2	0	0
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-20	-20	-20
Intragovernmental receipts, Intrafund transactions	-8,216	-11,875	-11,528
Intragovernmental receipts, Interfund transactions	-75,639	-79,395	-81,594
Offsetting collections and receipts (total)	62,610	59,022	59,316
Environmental Protection Agency			
Total obligations incurred	10,112	10,085	10,549
Offsetting collections and receipts (total)	-3,480	-1,586	-1,791
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-301	-322	-321
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-463	-93	-93
Offsetting receipts:			
Offsetting Governmental receipts	-28	-33	-33
Proprietary receipts from the public	-1,706	-326	-355
Intragovernmental receipts, Intrafund transactions	-1	0	0
Intragovernmental receipts, Interfund transactions	-981	-812	-989
Offsetting collections and receipts (total)	6,632	8,499	8,758

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	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Executive Office of the President			
Total obligations incurred	400	418	429
Offsetting collections and receipts (total)	-7	-28	-17
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-7	-26	-15
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	0	-2	-2
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	0	0	0
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	393	390	412
General Services Administration			
Total obligations incurred	22,480	23,203	26,654
Offsetting collections and receipts (total)	-22,178	-22,616	-23,300
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-21,192	-22,520	-23,202
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-869	-25	-25
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-112	-52	-53
Intragovernmental receipts, Intrafund transactions	-5	-19	-20
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	302	587	3,354

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International Assistance Programs			
Total obligations incurred	82,270	69,069	68,402
Offsetting collections and receipts (total)	-35,261	-39,083	-39,810
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-882	-1,227	-1,623
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-1,040	-400	-368
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-33,325	-37,452	-37,815
Intragovernmental receipts, Intrafund transactions	-10	0	0
Intragovernmental receipts, Interfund transactions	-4	-4	-4
Offsetting collections and receipts (total)	47,009	29,986	28,592
National Aeronautics and Space Administration			
Total obligations incurred	21,002	22,420	22,011
Offsetting collections and receipts (total)	-2,698	-3,194	-3,207
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-2,436	-2,917	-2,929
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-258	-262	-263
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-2	-15	-15
Intragovernmental receipts, Intrafund transactions	-2	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	18,304	19,226	18,804

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National Science Foundation			
Total obligations incurred	7,679	7,984	8,243
Offsetting collections and receipts (total)	-161	-185	-185
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-120	-147	-147
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-3	0	0
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-38	-38	-38
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	7,518	7,799	8,058
Office of Personnel Management			
Total obligations incurred	183,008	187,263	198,270
Offsetting collections and receipts (total)	-91,283	-94,336	-101,813
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-36,857	-38,785	-41,494
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-16,732	-17,572	-18,609
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-7	-2	-2
Intragovernmental receipts, Intrafund transactions	-1,526	-1,066	-4,196
Intragovernmental receipts, Interfund transactions	-36,161	-36,911	-37,512
Offsetting collections and receipts (total)	91,725	92,927	96,457

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Small Business Administration			
Total obligations incurred	1,529	1,670	2,672
Offsetting collections and receipts (total)	-2,260	-2,031	-380
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-341	-340	-340
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-47	-40	-40
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-1,872	-1,651	0
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	-731	-361	2,292
Social Security Administration			
Total obligations incurred	998,008	1,045,695	1,093,830
Offsetting collections and receipts (total)	-48,580	-50,617	-58,472
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-12,189	-12,411	-13,708
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-2,699	-2,658	-2,681
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-2,770	-2,819	-2,836
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	-30,922	-32,729	-39,247
Offsetting collections and receipts (total)	949,428	995,078	1,035,358

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Export-Import Bank of the United States			
Total obligations incurred	1,476	387	158
Offsetting collections and receipts (total)	-1,500	-2,131	-574
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	0	0	0
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-187	-131	-135
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	-1,313	-2,000	-439
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	-24	-1,744	-416
Federal Deposit Insurance Corporation			
Total obligations incurred	4,466	4,977	10,825
Offsetting collections and receipts (total)	-15,670	-11,176	-19,938
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-693	-611	-2,263
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-14,977	-10,565	-17,675
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	0	0	0
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	-11,204	-6,199	-9,113

Table 3 -- BRIDGE FROM GROSS TO NET OBLIGATIONS
Object Class - FY 2017 President's Budget (in millions of dollars)

	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Postal Service			
Total obligations incurred	73,753	74,597	71,312
Offsetting collections and receipts (total)	-74,432	-75,654	-76,226
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-947	-876	-885
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-73,485	-74,778	-75,341
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	0	0	0
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	-679	-1,057	-4,914
Railroad Retirement Board			
Total obligations incurred	14,654	14,911	15,482
Offsetting collections and receipts (total)	-6,442	-8,281	-7,502
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-159	-151	-163
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	-16	-17	-19
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	325	-1,625	-781
Intragovernmental receipts, Intrafund transactions	-5,868	-5,727	-5,823
Intragovernmental receipts, Interfund transactions	-724	-761	-716
Offsetting collections and receipts (total)	8,212	6,630	7,980

Table 3 -- BRIDGE FROM GROSS TO NET OBLIGATIONS
Object Class - FY 2017 President's Budget (in millions of dollars)

	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Other Independent Agencies			
Total obligations incurred	79,083	73,726	77,213
Offsetting collections and receipts (total)	-50,705	-50,502	-51,416
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	-1,396	-3,431	-3,297
Offsetting Governmental collections	-2,510	-2,187	-2,354
The public (non-Federal sources)	-44,249	-42,500	-42,871
Offsetting receipts:			
Offsetting Governmental receipts	-911	-883	-861
Proprietary receipts from the public	-298	-178	-299
Intragovernmental receipts, Intrafund transactions	-760	-757	-820
Intragovernmental receipts, Interfund transactions	-581	-566	-914
Offsetting collections and receipts (total)	28,378	23,224	25,797
Allowances			
Total obligations incurred	0	7,500	18,303
Offsetting collections and receipts (total)	0	0	0
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	0	0	0
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	0	0	0
Offsetting receipts:			
Offsetting Governmental receipts	0	0	0
Proprietary receipts from the public	0	0	0
Intragovernmental receipts, Intrafund transactions	0	0	0
Intragovernmental receipts, Interfund transactions	0	0	0
Offsetting collections and receipts (total)	0	7,500	18,303

Table 3 -- BRIDGE FROM GROSS TO NET OBLIGATIONS
Object Class - FY 2017 President's Budget (in millions of dollars)

	<i>2015 actual</i>	<i>2016 estimate</i>	<i>2017 estimate</i>
Undistributed Offsetting Receipts			
Total obligations incurred	0	0	0
Offsetting collections and receipts (total)	-257,594	-252,651	-255,832
Credited to appropriation or fund accounts from:			
Other Government accounts (Federal and trust)	0	0	0
Offsetting Governmental collections	0	0	0
The public (non-Federal sources)	0	0	0
Offsetting receipts:			
Offsetting Governmental receipts	-18,628	-12,925	-15,335
Proprietary receipts from the public	-16,055	-3,826	-4,860
Intragovernmental receipts, Intrafund transactions	-7,229	-6,826	-9,769
Intragovernmental receipts, Interfund transactions	-215,682	-229,074	-225,868
Offsetting collections and receipts (total)	-257,594	-252,651	-255,832