A pocket checklist to help you decide...

Are the Offsets Real or a Gimmick?

- [ ] **New Outlays Require Spending Cuts**
If the bill increases outlays, including through tax expenditures, is the new spending fully offset by corresponding decreases in outlays on a dollar-for-dollar basis?

- [ ] **Account for Interest Costs**
Are you including added debt service costs for new deficit spending in the total amount to offset?

- [ ] **No Backloading**
Are all the offsets backloaded at the end of the window or do they follow the pace of spending? Is it likely "future" savings will never be realized due to a long ramp-up or administration shift?

- [ ] **Beware Fake Rescissions**
Are all rescissions real money being clawed back or are these dollars that were never going to be spent for one reason or another?

- [ ] **Intangible Savings**
Are the offsets produced by timing shifts, growth assumptions without data made available to you, fraud recovery funds without hard estimates, or other "on paper" accounting gimmicks?

- [ ] **Missing Outlays in the Offset Target**
Is the amount to be offset lowered artificially by fake expirations within the window for "temporary" spending programs nobody actually expects to sunset?

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