

VOLUME 2B, CHAPTER 11: “OFFSETTING RECEIPTS”**SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an * symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by *bold, italic, blue and underlined font*.

The previous version dated June 2007 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Overall	Date refresh and deletion of biennial budget requirements.	Refresh

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CHAPTER 11

OFFSETTING RECEIPTS

1101 GENERAL

110101. Purpose

This chapter prescribes budget justification requirements for offsetting receipts consistent with the provisions of the Office of Management and Budget [\(OMB\) Circular No. A-11](#).

1102 PROGRAM AND BUDGET REVIEW SUBMISSION

110201. General Instructions

A. Each Military Department will include offsetting receipts in their annual program and budget submission. See Volume 2A, Chapter 1, for general guidance on submission requirements. Receipt accounts are listed in Volume 2A, Chapter 1, Section 0106 Uniform Budget and Fiscal Accounting Classifications. Department of Defense (DoD) receipt account structures are reported in the Budget Structure Listing of the Comptroller Information System which is available on the Secret Internet Protocol Router Network (SIPRNET) [home page](#) of the Office of the Under Secretary of Defense (Comptroller) (OUSD (C)).

B. Each Military Department will also submit estimated receipts in thousands of dollars for the current year, budget year, and the outyears. These estimates will include the impact of all proposed legislation. Upon OUSD(C)'s completion of the prior year update within the Comptroller Information System (CIS), each Military Department will update their CIS current year, budget year and outyear Budget Authority (BA) and outlay estimates for receipt and any receipt-related (special and trust fund) expenditure accounts. The Military Departments will upload the required transactions in CIS. The due date will be established by OUSD(C) based on certification to the Treasury of actual execution data for the prior fiscal year.

C. Amounts reported should include all collections credited to the component's receipt accounts, including "F" (clearing) accounts if applicable. Prior year clearing ("F") accounts except the undistributed intragovernmental payment account (3885) will be merged with the Military Department's General Fund Proprietary Receipts (3210). Exclude collections credited to receipt accounts of other DoD components. Receipts will be reported on the basis of collections credited to receipt accounts during the year, plus or minus any adjustments during the year. Amounts for the prior year will agree with receipts reported to Treasury on the Treasury Combined Statement. Only zero (0) estimates are permitted in the current year, budget year, and the outyears for "F" accounts. For indefinite appropriations of receipts (Wildlife Conservation, Military Reservations; special fund accounts; and trust fund accounts), the amount of estimated collections will be equal to the related estimates of appropriations BA.

D. Receipts data are required for DoD-Military as well as DoD-Civil accounts.

NOTE: Components should refer to the Treasury Federal Accounts Symbols and Titles [\(FAST\)](#) book for any changes to the account listing.