

CHAPTER 11  
OFFSETTING RECEIPTS  
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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 OMB Circular No. A-11.

## 1102 BUDGET ESTIMATES SUBMISSION

## 110201 General Instructions

A. Each Military Department will include *offsetting receipts in their annual September initial budget submission. See Volume 2A, Chapter 1, for general guidance on submission requirements.*

B. Each Military Department will *also* submit actual data on receipts *in millions of dollars* for the prior year and estimated receipts for the current year, biennial budget years 1 and 2, and the outyears. These estimates will include the impact of all known proposed legislation. A copy of the receipts listing in the form of a spreadsheet as of the end of the prior fiscal year will be provided to the Military Departments by OUSD(C). The Military Departments will update these listings (legible, hand-written markup is acceptable) and return them to the Directorate for Program and Financial Control, Office of the Deputy Comptroller (Program/Budget), Room 3B872 for review and, ultimately, input to OMB. Submittal due date will be established by OSD based on certification to the Treasury of actual execution data for the prior fiscal year.

C. If a DoD component proposes legislation which would impact DoD offsetting receipts and such impact is not included in the estimates submitted by the Military Departments, then the DoD component proposing the legislation will submit to OUSD(C) P/B the impact of the proposed legislation for each Treasury receipt account affected.

D. Amounts reported should include all collections credited to the component's receipt accounts, including "F" (clearing) accounts if applicable (e.g., receipt account 3875), and should 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, biennial years 1 and 2, 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 (budget authority).

E. New entries will be titled in accordance with Treasury's Federal Account Symbols and Titles. Include the 2-digit Treasury agency prefix for each account, but do not include the "F" in clearing-account codes. Enter in the appropriate columns the type of receipt and applicable function and the amounts for each account involved. Proposed legislation will be identified by the addition after the Treasury receipt account symbol of the letter "L" for new legislation.

F. Where the Treasury Department has assigned decimal suffixes to the symbol (e.g., 21-8927.1, etc.), amounts will be reported separately for each suffix.

G. Each receipt account will be identified as to governmental, proprietary, intragovernmental, Federal intrafund, trust intrafund, inter-fund transactions, etc., as specified in OMB Circular A-11.

H. Receipts data is required for DoD-Military as well as DoD-Civil accounts.

110202 Special Instructions - Receipt account 3041, Recoveries under the Foreign Military Sales Program

Additional detail is required for this account, subdivided into the following categories for PY, CY, BY, BY+1, and the outyears:

1. Nonrecurring RDT&E and production costs and royalty fee collections;

2. Sale of principal/major items from stock which do not require replacement;
3. Sale of excess stock fund and procurement secondary items from stock;
4. Charges for the use of DoD assets (including asset use charges or contractor rental payments); and
5. Charges for unfunded civilian retirement costs.