

**CHAPTER 11  
OFFSETTING RECEIPTS  
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## CHAPTER 11

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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 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 Chapter 1, Section 0106 Uniform Budget and Fiscal Accounting Classifications.* DoD receipt account structures are reported in the Budget Structure Listing of the Comptroller Information System which is available on the SIPRNET home page of the OUSD (Comptroller).

B. Each Military Department will also submit *estimated receipts in thousands of dollars for the current year, biennial budget years 1 and 2, 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 CIS, each Military Department will update their CIS current year, budget year and outyear 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 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, 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).

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. The FAST book is available at <http://www.fms.treas.gov/fastbook/index.html>*