

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

Changes are identified in this table and also 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 **September 2015** is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
1.2	Added the required Authoritative Guidance information.	Addition
2.1.1	Updated the source of information for the Department of Defense (DoD) budget account structure from the list of accounts in the DoD Financial Management Regulation to the Federal Account Symbols and Titles Book, Part II and III.	Revision

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CHAPTER 11

OFFSETTING RECEIPTS

1.0 GENERAL

1.1 Purpose

This chapter prescribes budget justification requirements for offsetting receipts consistent with the provisions of the Office of Management and Budget (OMB).

***1.2 Authoritative Guidance**

The financial management and requirements prescribed by this chapter are in accordance with the applicable provisions of:

1.2.1. **OMB Circular No. A-11**, “Preparation, Submission, and Execution of the Budget”

1.2.2. OMB Annual Budget Data Request, “Preparation of the Fiscal Year (FY) 20XX Budget Appendix”

1.2.3. OMB MAX A-11 Database

1.2.4. **Federal Account Symbols and Titles (FAST) Book**

1.2.5. Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) Annual Budget Guidance

2.0 PROGRAM AND BUDGET REVIEW SUBMISSION

2.1 General Instructions

* 2.1.1. 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. The detailed Department of Defense (DoD) budget account structure is displayed in the FAST Book, Part II and III, on the Department of Treasury (Treasury) page. Any new accounts will be available in the OUSD(C) budget formulation account reference reports.

2.1.2. 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 **budget formulation system**, each Military Department will **also** update their 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 **the budget formulation system**. The due date will be established by OUSD(C) based on certification to the Treasury of actual execution data for the prior fiscal year.

2.1.3. 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.

2.1.4. Receipts data are required for DoD-Military and DoD-Civil accounts.

2.1.5. Components must refer to the Treasury FAST Book for any changes to the account listing.