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ENCLOSURE A

SERVICE CREDIT REMITTANCE FORM

CENTRAL INTELLIGENCE AGENCY

PAYROLL OFFICE NUMBER 11939902

OPAC NUMBER

REPORTING PERIOD FROM _____ TO _____

CSRS DEPOSITS.....\$ _____

CSRS REDEPOSITS..... _____

SUBTOTAL*.....\$ _____

FERS DEPOSITS**..... _____

TOTAL AMOUNT REMITTED.....\$ _____

* TO BE REPORTED ON LINE 7 OF THE ANNUAL SUMMARY OF RETIREMENT FUND TRANSACTIONS CSRS (OPM FORM 1525)

** TO BE REPORTED ON LINE 7 OF THE ANNUAL SUMMARY OF RETIREMENT FUND TRANSACTIONS FERS (OPM FORM 1564)

FROM CENTRAL INTELLIGENCE AGENCY OFFICE OF PERSONNEL RETIREMENT DIVISION	PAYROLL OFFICE NO. 11939902	REPORT NUMBER
		OPAC NUMBER
TO: OFFICE OF PERSONNEL MANAGEMENT	PERIOD FROM:	PERIOD TO:
	ACCOUNT CHARGED 4221	AMOUNT
	CSRS	FERS
REGULAR ANNUITIES		
SURVIVOR ANNUITIES INCLUDING CHILD		
REFUND - SEPARATIONS		
INTEREST		
ALTERNATIVE ANNUITIES		
INTEREST ON ALTERNATIVE ANNUITIES		
LUMP SUM PAYMENTS ACCRUED ANNUITIES UNEXPENDED BALANCE ACCUMULATED DEDUCTIONS NET PAYMENTS (Total)	<i>} One figure</i>	
INTEREST ON LUMP SUMS		
REGULAR ANNUITY SUPPLEMENTS		
SURVIVOR ANNUITY SUPPLEMENTS		
COLLECTION OF ACCOUNTS RECEIVABLES CLASSIFICATION	()	
TOTAL AMOUNT DUE FOR THE PERIOD		
MONTHLY ACCOUNTS RECEIVABLE ACTIVITY		
NEW RECEIVABLES DURING THE MONTH CLASSIFICATION		
WRITE OFFS CLASSIFICATION		
WAIVERS CLASSIFICATION		

Standard Form 220-9
 November 1988
 I TFM 2-4100

DISCLOSURE
 Page 1 of 3
 IAR No. 1178-TD-XX

**REPORT ON ACCOUNTS AND LOANS RECEIVABLE
 DUE FROM THE PUBLIC**

as of _____
 (In dollars)

IDENTIFICATION:

DEPARTMENT/AGENCY: _____

BUREAU/ORGANIZATIONAL UNIT: _____

OMB IDENTIFICATION CODE: _____ FUND TYPE: _____

PART I STATUS OF RECEIVABLES	ACCOUNTS RECEIVABLE		LOANS RECEIVABLE	
	NUMBER	AMOUNT	NUMBER	AMOUNT
Section A - Outstanding Receivables				
1. Current receivables _____				
a. Not delinquent _____				
b. Delinquent _____				
(1) 1-30 days _____				
(2) 31-60 days _____				
(3) 61-90 days _____				
(4) 91-180 days _____				
(5) 181-360 days _____				
(6) over 360 days _____				
2. Noncurrent receivables _____				
3. Total receivables _____				
Section B - Activity FYTD				
1. New receivables _____				
2. Repayments on receivables _____				
3. Reclassified amounts _____				
4. Amounts written off _____				
5. Net activity FYTD _____				
Section C - Allowances and Write-Offs				
1. Total allowances for beginning of period _____				
2. Total actual write-offs during period _____				
3. Adjustment to allowances for the period (provision for loss expense) _____				
4. Total allowances end of period _____				
Section D - Reconciliation				
1. Beginning receivables _____				
2. Net activity FYTD _____				
3. Ending receivables _____				

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**REPORT ON ACCOUNTS AND LOANS RECEIVABLE
DUE FROM THE PUBLIC**

as of _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT : _____

PART II	ACCOUNTS RECEIVABLE		LOANS RECEIVABLE	
	NUMBER	AMOUNT	NUMBER	AMOUNT
ADMINISTRATIVE ACTIONS - Continued				
2. Penalties				
a. Beginning balance				
b. Assessed in FY ____				
c. Collected in FY ____				
d. Written off in FY ..				
e. Ending balance ____				
3. Administrative costs				
a. Beginning balance				
b. Assessed in FY ____				
c. Collected in FY ____				
d. Written off in FY ..				
e. Ending balance ____				
4. Range of interest rates assessed on delinquent acct _____				
Section D - Reconciliation With SF 220				
1. Total current recv. ____				
a. Current public recv.				
b. Current Federal recv.				
2. Total noncurrent recv...				
a. Noncurrent public recv.				
b. Noncurrent Federal recv.				

AGENCY CONTACTS	
1. Preparer's Name	2. Telephone No.
3. Address	
4. Supervisor's Name	5. Telephone No.

Receivable shall consist of all other amounts owed the Government including, but not limited to, taxes, sales of goods or services, fines, penalties, administrative charges, fees, forfeitures, financing interest, overpayments, duties, rents, royalties, claims, damages, audit disallowances, and travel advances in excess of authorized travel expenses. Accounts Receivable shall also include interest, penalties, and administrative costs assessed on delinquencies.

All interest, penalties, administrative costs, and other receivables associated with an original amount classified under "Accounts Receivable" shall, with the original amount, be reported as a single receivable and counted only once. Receivables (that is, interest, penalties, administrative costs, and other) associated with principal classified under "Loans Receivable" shall be reported as a single receivable and counted under "Accounts Receivable," with the principal counted separately under "Loans Receivable." Exceptions to this instruction are noted in the appropriate sections.

Audit findings are to be recorded as Accounts Receivable when the audit report has been issued and (1) the auditor has the authority to make final determinations or (2) the final determination has been made by the appropriate management official.

Audit-related receivables are also to be reported on a memorandum SF 220-9 for each fund or account. The memorandum SF 220-9 will consist of only that portion of the receivables included in Sections I and II totals that result from audit activity. This requirement does not affect any instructions on the preparation of individual reports for each revolving fund, business-type general and special funds, each transfer appropriation account, and certain trust funds. This memorandum report will be used by OMB for monitoring agency compliance with the policies of OMB Circular A-50 Audit Followup:

The accounts and loans receivable totals reported quarterly will represent cumulative fiscal year to date (FYTD) activity. Information submitted on the SF 220-9 must be consistent with that required in the debt collection exhibit in OMB Circular A-11: Preparation and Submission of Budget Estimates.

If the report is submitted on paper, any required footnotes are to be prepared on a blank sheet of paper and attached to the report.

Part I STATUS OF RECEIVABLES

Section A - Outstanding Receivables shows outstanding current and noncurrent receivables and an aging schedule of delinquent current receivables. The following criteria must be used when preparing this section:

- Any amount that is under appeal or in litigation should continue to be classified as "delinquent" or "not delinquent" and should be carried in its original status as a current receivable until the Government changes its position regarding the amount that is due and payable, through either a decision of the courts or an administrative settlement directed by a responsible Government official. Until such change occurs, these amounts should be appropriately footnoted on the aging schedule.
- Receivables that are the result of audit findings should be reported and footnoted, even if the decision to collect is subject to administrative appeal or litigation.
- Receivables should be considered delinquent if they remain unpaid for 30 days or more from the date of billing, unless terms of the contract or agreement provide otherwise.
- Only loan payments due within 12 months of the end of the period are to appear in the "Current Receivables" section, with the balance of the loan (long-term balance due) appearing in the "non-current" section.
- The entire loan should be considered delinquent when an account has been delinquent 6 months or more, unless terms of the contract or agreement provide otherwise.
- Financing interest should be reported under "Accounts Receivable" only if the interest is due and payable, past due and payable, or accrued and legally due at some point in the future. Financing interest not yet accrued should not be reported.

Line

1. Current Receivables. Enter the number and amounts of all current receivables. These figures will equal the sum of lines (1)(a) and (1)(b).

ty of collection on the basis of risk rating, historical loss experience, characteristics of borrowers, type of credit transactions, or other information relevant to determining loss estimates.

Line

1. Total allowances beginning of period. Enter the amounts of allowances for uncollectible accounts as reflected on the agency records at the beginning of the fiscal year.
2. Total actual writeoffs during period. Enter the amounts of all uncollectible accounts that were actually written off during the fiscal year to date. These figures must agree with Part I, Section B, line (4).
3. Adjustment to allowances for the period (provision for loss expense). Enter the expense adjustment for estimated uncollectibles for the fiscal year to date. The adjustment to the allowance account is the difference between the allowances needed by the agency to accurately reflect potential losses and the existing balance after accounting for writeoffs to date.
4. Total allowances end of period. Enter the amounts of allowances for uncollectible accounts as shown on the agency records for the fiscal year to date as of the end of this reporting period. For fiscal yearend reporting enter the amounts of allowances for uncollectible accounts for the next fiscal year.

Section D - Reconciliation shows a reconciliation between the receivables at the beginning of the fiscal year and those at the end of the period. These beginning and ending amounts must agree with the receivables reported on SF 220.

Line

1. Beginning receivables. Enter the number and amounts of beginning receivables. Receivables reported on this line must agree with amounts reported on the fiscal yearend SF 220 submitted for the prior year. Audit-related receivables should be footnoted.
2. Net activity FYTD. Enter the number and amounts of net activity for fiscal year to date. These figures must equal those reported in Part I, Section B, line (5), and must be the difference between the beginning receivables and ending receivables.
3. Ending receivables. Enter the sum of lines (1) and (2). The amounts must agree with Part I, Section A, line (3).

Part II ADMINISTRATIVE ACTIONS

Section A - Referral Actions show the number and amounts of delinquencies which have been referred, resolved, or remain outstanding with agency counsels or the Department of Justice.

Line

- 1 and 2. Referrals to agency counsel or the Department of Justice
 - a. Referred FYTD. Enter the number and amounts of accounts referred to agency counsels or the Department of Justice for the fiscal year to date.
 - b. Resolved FYTD. Enter the number and amounts of delinquent accounts that have been resolved by agency counsels or the Department of Justice for the fiscal year to date, including accounts referred in prior fiscal years. Accounts are resolved if (1) an agreement with the debtor has been reached and the initial payment has been received, (2) the account has been reduced to judgment, (3) the debt has been repaid in full, or (4) the account has been returned to the referring office.
 - c. Outstanding. Enter the number and amounts of accounts that are outstanding with agency counsels or the Department of Justice as of the end of the period, including those accounts referred in prior fiscal years.

Section B - Rescheduled Receivables shows current and noncurrent rescheduled receivables and an aging schedule of delinquent rescheduled receivables. If any portion of a receivable has ever been rescheduled, then the entire amount of the receivable should be reported in this section. These amounts are also included in Part I, Section A. Part II, Section B is a further refinement of the data in Part I, Section A.

1. Total current receivables. Enter the sum of lines (1)(a) and (1)(b)

a. Current public receivables. Enter the amounts of all current public receivables. These amounts must agree with Part I, Section A, line (1).

b. Current Federal receivables. Enter the amounts of all current Federal receivables.

2. Total noncurrent receivables. Enter the sum of lines (2)(a) and (2)(b).

a. Noncurrent public receivables. Enter the amounts of all noncurrent public receivables. These amounts must agree with Part I, Section A, line (2).

b. Noncurrent Federal receivables. Enter the amounts of all noncurrent Federal receivables.

Contact information. Enter in the blocks provided the preparer's name, telephone number, and address along with the supervisor's name and telephone number.

ENCLOSURE D

FISCAL YEAR END ACCRUAL REPORT
AS OF SEPTEMBER 30, 198_

FROM CENTRAL INTELLIGENCE AGENCY OFFICE OF PERSONNEL RETIREMENT DIVISION	PAYROLL OFFICE NO. 11939902	DATE FISCAL YEAR ENDED
TO: OFFICE OF PERSONNEL MANAGEMENT FISCAL MANAGEMENT DIVISION ACCOUNTING BRANCH		
	CSRS	FERS
ACCRUED ANNUITIES (RETIRED EMPLOYEES)		
ACCRUED SURVIVOR ANNUITIES (INCLUDING CHILD)		
ACCRUED REFUNDS - SEPARATIONS		
ACCRUED INTEREST ON REFUNDS		
ACCRUED ALTERNATIVE ANNUITIES		
ACCRUED INTEREST ON ALTERNATIVE ANNUITIES		
ACCRUED LUMP SUM PAYMENTS ANNUITIES UNEXPENDED BALANCE ACCUMULATED DEDUCTIONS NET ACCRUED LUMP SUM PAYMENTS		
ACCRUED INTEREST ON LUMP SUMS		
ACCRUED REGULAR ANNUITY SUPPLEMENTS		
ACCRUED SURVIVOR ANNUITY SUPPLEMENT		
TOTAL ACCRUED EXPENSES		

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