

INSTRUCTIONS FOR PREPARATION OF SF 220-9: REPORT ON ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC

Enter on the designated lines: (1) date of report, (2) department/agency for which the report is being submitted, (3) bureau/organizational unit reporting, (4) OMB identification code, and (5) fund type (refer to Section 4130 for fund types). Amounts should be reported in whole dollars (refer to Section 4185).

I. INTRODUCTION

The issuance of OMB Circular A-129, "Managing Federal Credit Programs," created a need for specific management information that more fully reflects agency receivables activity. In order to help meet this need, SF 220-9 (formerly Schedule 9) has been revised. The revised report consists of two parts, "Status of Receivables" and "Administrative Actions," which provide accounting and management information necessary to assist in institutionalizing sound credit management. Inquiries on these instructions should be addressed to the Credit Administration Division, Financial Management Service, Department of the Treasury, 401 14th Street, SW., 4th Floor, Liberty Center, Washington, DC 20227,

II. DEFINITIONS

Current. As in "current receivables," indicates that the receivable will be due within the 12 months following the reporting period.

Debt. Money or other asset owed the Government by any entity other than a Federal agency.

Default. Failure to meet any obligation or term of a credit, grant, or contract agreement.

Delinquent. Indicates that repayment was not received within 30 days of the date of initial demand or as of the due date specified in the contract or agreement.

Direct loan. An obligation created when the Government itself disburses the funds and contracts with the debtor for repayment, with or without interest, or when the Government acquires a guaranteed private loan in satisfaction of default or other claim.

Financing interest. Interest charged as a cost of extending credit as distinguished from interest charged because of delinquency.

Guaranteed loan. A contingent liability created when the Government insures the private lender which disbursed the funds that the lender will be repaid to the extent of the amount or percentage guaranteed in the event of default by the debtor.

Noncurrent. As in "noncurrent receivables," indicates that the receivable will not be due within the next 12 months following the reporting period.

Participation loan. Loan which consists of both direct and guaranteed portions.

Receivable. Amount due the Government from an individual, organization, or other entity in satisfaction of a claim.

Reschedule (that is, restructure, refinance, forbear, reamortize, or defer). To establish new terms or conditions in order to facilitate the repayment of debt; for example, stretching out or extending into the future such payments.

III. COMMENTS AND INSTRUCTIONS

A. General Comments and Instructions

In order to ensure control over receivables and to promote aggressive collection efforts, all amounts due and payable through receipt accounts that represent public receivables (including those due from foreign, State, and local governments) must be reported as receivables, even if the amount is subject to change through administrative appeal or litigation.

Receivables are to be classified into one of two categories - "Accounts Receivable" or "Loans Receivable." Loans Receivable shall include only the principal for all direct loans that were made as a result of legislatively mandated credit programs, including the direct loan portion of a participation loan. Accounts

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).

- 1a. Not Delinquent. Enter the number and amounts which are outstanding 1 to 30 days from the date of invoice or date of notice that payment is due, and the number and amounts that will become due during the next 12 months following the end of the reporting period.
- 1b. Delinquent. Enter on designated lines the number and amounts determined to be delinquent. The amount to be reported will ordinarily be the payment past due; however, when the full amount of the account is formally due and declared payable, then the entire amount of the account or loan and related interest should be reported as delinquent. The full amount should be declared due and payable on all direct loans that are more than 180 days delinquent. These figures will equal the sum of lines (1)(b)(1) through (1)(b)(6).

(1)(b)(1) through (1)(b)(6). Enter the number and amounts of accounts and loans receivable which have been delinquent 1 to 30 days, 31 to 60 days, 61 to 90 days, 91 to 180 days, 181 to 360 days, and 361 or more days on their respective lines.

2. Noncurrent Receivables. Enter the number and amounts of noncurrent receivables.
3. Total Receivables. Enter the sum of lines (1) and (2) for amounts only.

Section B - Activity FYTD shows activity within the fiscal year including new receivables, repayments on receivables, reclassified amounts, amounts written off, and net activity. The purpose of the line "Reclassified amounts" is to report changes in receivable balances that are not the result of new receivables, writeoffs, or collections. These changes include:

- Correction to a previously reported receivable amount.
- Interest, penalties, and administrative costs that have been accrued, but not collected, under a defaulted agreement and that have been added to the principal amount per the provisions of 4 CFR 102.13(c).
- Change in the classification of a receivable (that is, switching a receivable amount from loans to accounts receivable or the reverse).
- Refunds of amounts that were previously reported as collections.
- Acquisition of collateral that has the effect of reducing a receivable balance.
- Judgments that have the effect of reclassifying loans to accounts receivable, or the reverse.

Line

1. New receivables. Enter the number and amounts of all new receivables generated for the fiscal year to date.
2. Repayments on receivables. Enter the number and amounts of collections on receivables for the fiscal year to date. Included are repayments on prior and current year receivables. Enter repayments in brackets. Noncash collections must be footnoted.
3. Reclassified amounts. Enter the number and amounts not reportable as "New Receivables" (line 1), "Repayments on Receivables" (line 2), or "Amounts Written Off" (line 4) that were transferred either into or out of receivables during the fiscal year or between receivables classifications during the fiscal year. Enter net receivable amounts transferred out in brackets. Amounts reported on this line must be footnoted.
4. Amounts written off. Report the number and amounts of all uncollectible accounts that were actually written off during the fiscal year to date. These figures should be bracketed.
5. Net activity FYTD. Enter the sum of lines (1) through (4). These figures will indicate the net activity for the fiscal year to date.

Section C - Allowances and Writeoffs show the total allowances for uncollectible accounts at the beginning and end of the period, the total amounts actually written off during the period, and the amount of the adjustment for loss expense. The allowances may be determined by analyzing the accounts to estimate the probabili-

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 loan 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.

Line

1. Current rescheduled receivables. This includes the number and amounts of current receivables which have been rescheduled. These figures are included in Part I, Section A, line (1). These figures should also equal the sum of lines (1)(a) and (1)(b).
 - 1a. Not delinquent. Enter the number and amounts of rescheduled receivables due and payable during the next 12 months following the end of the reporting period.
 - 1b. Delinquent. Enter on the designated lines the number and amounts of delinquent rescheduled receivables. The amounts to be reported will ordinarily be the rescheduled payments past due; however, when the full amount of the account has formally been declared due and payable, then the entire amount of the rescheduled account or loan and related interest should be reported as delinquent. These figures will equal the sum of lines (1)(b)(1) through (1)(b)(6).

(1)(b)(1) through (1)(b)(6). Enter on the respective lines the number and amounts of accounts and loans receivable which have been rescheduled and are delinquent 1 to 30 days, 31 to 60 days, 61 to 90 days, 91 to 180 days, 181 to 360 days, and 361 or more days.
2. Noncurrent rescheduled receivables. Enter the number and amounts of rescheduled receivables that are noncurrent. These figures are included in Part I, Section A, line (2).
3. Total rescheduled receivables. Enter the sum of lines (1) and (2) for amount only.

Section C - Interest, Penalties, and Administrative Costs on Delinquencies shows the number and amounts of interest, penalties, and administrative costs assessed, collected, or written off during the fiscal year and the range of interest rates assessed on delinquent accounts.

The amounts reported in this section should include only the additional interest, penalties, and administrative costs that are assessed because a debt is delinquent. For the purposes of this section, interest, penalties, and administrative costs should be reported as "Accounts Receivable" or "Loans Receivable," depending upon the nature of the transaction which generated the charge. For each category, enter the number of delinquent accounts on which interest, penalties, and administrative costs have been assessed.

Interest, penalties, and administrative costs shall be assessed according to the provisions of 4 CFR 102.13.

Line

- 1, 2, and 3. Interest, penalties, and administrative costs.
 - a. Beginning balance. Enter the number and amounts of interest, penalties, and administrative costs assessed on delinquencies remaining uncollected and not written off at the end of the prior fiscal year.
 - b. Assessed during the FY. Enter the number and amounts of all new interest, penalties, and administrative costs assessed during the fiscal year to date.
 - c. Collected during the FY. Enter the number and amounts of interest, penalties, and administrative costs collected during the fiscal year to date.
 - d. Written off during the FY. Enter the number and amounts of interest, penalties, and administrative costs written off during the fiscal year to date.
 - e. Ending balance. Enter the sum of lines (a) and (b) less lines (c) and (d) to derive the ending balance for interest, penalties, and administrative costs.
4. Range of interest rates assessed on delinquent accounts. Enter the lowest and highest interest rates that have been assessed on outstanding delinquent accounts.

Section D - Reconciliation with the SF 220 shows a reconciliation between the SF 220 and SF 220-9 for total current and noncurrent accounts and loans receivable.

Line

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.

EXHIBIT NO. 6

**This Report has been cleared in accordance with FIRMR 201-45.6 and
assigned Interagency Report Control Number 1180-TD-AN.**

(2-4100-48)

FISCAL YEAR END ACCRUAL REPORT
AS OF SEPTEMBER 30, 19__

ENCLOSURE D

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		
ACCRUED INTEREST ON LUMP SUMS		
TOTAL ACCRUED EXPENSES		