

CHAPTER 5**REPORT ON RECEIVABLES DUE FROM THE PUBLIC**0501 GENERAL

The Department of the Treasury's Financial Management Services (FMS) requires the information contained in the Report on Receivables Due from the Public in accordance with the Debt Collection Improvement Act of 1996 (DCIA) 31 United States Code, Section 3719, and United States Code Title 31, Money and Finance, Chapter 35, "Accounting and Collections," Section 3515.

NASA Centers are required to estimate and report uncollectible accounts receivable. Each Center is required to submit a consolidated Report on Receivables Due from the Public quarterly, covering all fund sources, as of the end of each quarter (e.g., September 30th). This must include backup documentation (as specified by the IFMP/SAP system) to account for receivables. NASA Headquarters, Office of the Chief Financial Officer (OCFO), is responsible for consolidating the data submitted by Centers and submitting the report to the Department of Treasury on behalf of the agency.

0502 INSTRUCTIONS

050201. Detailed instructions for completing the Receivables Report are contained in the FMS' Debt Management Services "Instructional Workbook for Preparing the Report on Receivables Due from the Public." These instructions can be found at <http://www.fms.treas.gov/debt/dmrecv.pdf>. This workbook contains certification instructions, verification instructions, form identification and preparer information, glossary, and detailed descriptions of each section and line of the report. The form is included at the end of this chapter for reference purposes only. Forms and worksheets can be obtained from the FMS.

050202. The Receivables Report consists of three parts: I - Status of Receivables, II - Debt Management Tool and Technique Performance Data, and III - Footnotes. The form asks for data in two columns:

A. Column 1 - Number of Receivables: The number should represent the actual number of debts or claims. Examples: (1) if a debtor has several separate claims, each claim should be counted individually; or (2) if a claim has numerous bills/invoices or is being paid in installments, each invoice or installment payment should not be counted individually; the underlying claim is counted once.

B. Column 2 - Dollar Amount of Receivables: The dollar amount should represent the sum of the principal, interest and late charges associated with the receivables. Dollar amounts are reported in whole dollars. Amounts of 49 cents or less should be rounded down to the nearest dollar and amounts of 50 to 99 cents should be rounded up to the next dollar.

Agency programs are required to submit separate reports for direct loans, defaulted guaranteed loans, and administrative receivables (that is, receivables generated from activities other than direct or defaulted guaranteed loans).

0503 SUBMISSION

050301. Due Dates. FMS requires that all federal agencies report quarterly. Reports are due to FMS by the end of the 30th day of the month following the close of the quarter (for example, 2nd quarter reports are due by April 30th). All 4th quarter reports are due by November 15th. To comply with these deadlines, Center Deputy Chief Financial Officers (DCFOs) must submit their report to Headquarters on the 5th business day following the end of each quarter.

050302. Certification. The Center Deputy Chief Financial Officer, Finance (DCFO (F)) must certify that the information presented in the 4th quarter (year-end) report is accurate and consistent with data in NASA's accounting system. This certification must be submitted with the Receivables Report to Headquarters. All 4th quarter (year-end) reports must be certified by the NASA's CFO. Certification means that the amounts reported on the Receivables Report for cross servicing and offset are correct and will be used to monitor compliance with the DCIA. Certifications are due to FMS by December 15th.

050303. Mailing. An original and one copy of the report is required for submission to Headquarters. The envelope containing the report will bear the following legend in the lower left hand corner: "Financial Reports - Please deliver unopened to the Office of the Chief Financial Officer."

NASA will submit the Agency's report via the Internet utilizing the Debt Management Information System (DMIS).

| Part I - Status of Receivables | | | | | |
|-----------------------------------------------|--|--|--|---------------|----------------|
| | | | | Number | Dollars |
| Section A Receivables and Collections | | | | | |
| (1) Beginning FY Balance | | | | 0 | |
| (2) New Receivables(+) | | | | | |
| (3) Accruals(+) | | | | | |
| (4) Collections on Receivables(-) | | | | | |
| (A) At Agency(-) | | | | | |
| (B) At Third Party(-) | | | | | |
| (C) Asset Sales(-) | | | | | |
| (D) Other - must footnote(-) | | | | | |
| (5) Adjustments(+ or -) | | | | | |
| (A) Reclassified/Adjusted Amounts(+ or -) | | | | | |
| (B) Adjustments Due to Sale of Assets(+ or -) | | | | | |
| (C) Consolidations(+ or -) | | | | | |
| (6) Amounts Written Off(-) | | | | | |
| (A) Currently not Collectible(-) | | | | | |
| (B) Written off and Closed Out(-) | | | | | |
| (7) Ending Balance | | | | | |
| (A) Foreign/Sovereign(+) | | | | | |
| (B) State and Local Government(+) | | | | | |
| (8) Rescheduled Debt | | | | | |
| (A) Delinquent(+) | | | | | |
| (B) Non-Delinquent(+) | | | | | |
| (9) Interest & Late Charges(+) | | | | | |

| Part II - Debt Management Tool and Technique Performance Data | | | | |
|----------------------------------------------------------------------|--|--|---------------|----------------|
| | | | Number | Dollars |
| Section A Delinquent Debt 180 Days or Less | | | | |
| (1) Total Delinquencies 1-180 Days(+) | | | | |
| (A) In Bankruptcy(+) | | | | |
| (B) In Forbearance or In Formal Appeals Process(+) | | | | |
| (C) In Foreclosure(+) | | | | |
| (D) At Private Collection Agencies(+) | | | | |
| (E) At DOJ(+) | | | | |
| (F) Eligible for Internal Offset(+) | | | | |
| (G) In Wage Garnishment(+) | | | | |
| (H) At Treasury for Cross Servicing(+) | | | | |
| (I) At Treasury for Offset(+) | | | | |
| (J) At Agency(+) | | | | |
| (K) Other - must footnote(+) | | | | |

| Section B Debt Eligible for Referral to Treasury for Offset and Cross-Servicing | | | |
|----------------------------------------------------------------------------------------------------------|--|--|--|
| (1) Debt Eligible for Referral to Treasury for Offset | | | |
| (A) Delinquent Debt Over 180 Days and Currently not Collectible | | | |
| (B) In Bankruptcy(-) | | | |
| (C) Foreign Sovereign Debt(-) | | | |
| (D) In Forbearance or Formal Appeals Process(-) | | | |
| (E) In Foreclosure(-) | | | |
| (F) Other - must footnote(+ or -) | | | |
| (G) Debt Eligible for Referral to Treasury for Offset(+) | | | |
| (H) Debt Referred to DOJ/Litigation(-) | | | |
| (I) Debt Eligible for Referral to Offset by Agency | | | |
| (J) Debt Referred to Treasury for Offset(-) | | | |
| (K) Balance of Debt Eligible for referral by the Agency | | | |
| (2) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing | | | |
| (A) Debt Eligible for Referral to Offset by Agency | | | |
| (B) At PCAs(-) | | | |
| (C) Eligible for Internal Offset(-) | | | |
| (D) Debt Exempted by Treasury from Cross Servicing(-) | | | |
| (E) Other - must footnote(+ or -) | | | |
| (F) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing(+) | | | |
| (G) Debt Referred to Treasury for Cross Servicing(-) | | | |
| (H) Balance of Debt Eligible for referral by the Agency | | | |

| Section C Collections | | | | |
|------------------------------------|------------------------------------------------------------------|--|--|--|
| (1) Collections on Delinquent Debt | | | | |
| (A) | By Private Collection Agencies(+) | | | |
| (B) | By Litigation(+) | | | |
| (C) | By Internal Offset(+) | | | |
| (D) | By Third Party(+) | | | |
| (E) | By Asset Sales(+) | | | |
| (F) | By Wage Garnishment(+) | | | |
| (G) | By Treasury/Designated Debt Collection Center Cross Servicing(+) | | | |
| (H) | By Treasury Offset(+) | | | |
| (I) | By Agency(+) | | | |
| (J) | Other - must footnote(+) | | | |

| Section D Debt Disposition | | | |
|-----------------------------------------------------------------|---------------------------------------------------------------------------|--|--|
| (1) Currently not Collectible (Written Off and Not Closed Out) | | | |
| (A) | At Private Collection Agencies(+) | | |
| (B) | At Treasury or a Designated Debt Collection Center for Cross Servicing(+) | | |
| (C) | At Treasury for Offset(+) | | |
| (D) | Other - must footnote(+) | | |
| (2) Reported to IRS on Form 1099-C (Written Off and Closed Out) | | | |