




United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, D.C. 20240

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Financial Statement Guidance Memorandum 2000-002

To: Bureau Finance Officers

From: R. Schuyler Leshner 
Deputy Chief Financial Officer

Subject: Amendment to Financial Statement Guidance Memorandum 2000-001,
Recognition of Employee Pension and Post Retirement Benefit Expenses

The purpose of this memorandum is to address revisions to Financial Statement Guidance Memorandum 2000-001. First, the chart containing CSRS rates on page 2 does not agree to Attachment B. Attachment B is correct. The revised chart is presented below.

	Gross Rate	Paid by Agency	Paid by Employee	Net Rate
CSRS	24.2%	8.51%	7.40%	8.29%
CSRS Law Enforcement	40.0%	9.01%	7.65%	23.34%
CSRS Offset	19.3%	8.51%	0.95%	9.84%
CSRS Offset Law Enforcement	36.2%	9.01%	0.15%	27.05%

In addition, the employee count and base pay on Attachment D erroneously include employees not eligible and/or not participating in FEGLI. The revised Attachment D is enclosed.

If you have any questions, please contact Donna McKethan on (202) 208-5224.

Attachment

cc: Financial Statement Guidance Team

**Base Pay for Employees with FEGLI
And Estimated Imputed Retirement Life Insurance Cost**

Bureau	Count	Amount	Rate	Est. Imputed Retirement Life Insurance Cost
IN 01	1,632	\$ 85,244,570	0.02%	\$ 17,049
IN 21	287	19,426,210	0.02%	3,885
IN 24	205	12,547,334	0.02%	2,509
IN 05	8,063	339,097,035	0.02%	67,819
IN 06	9,068	180,187,615	0.02%	36,038
IN 07	4,827	178,772,040	0.02%	35,754
IN 08	7,477	372,992,980	0.02%	74,599
IN 10	15,254	464,862,033	0.02%	92,972
IN 15	7,013	280,755,361	0.02%	56,151
IN 22	530	31,629,628	0.02%	6,326
IN 23	1,498	83,341,804	0.02%	16,668
Total	55,854	\$ 2,048,856,610		\$ 409,771