



FACT SHEET

Treasury Report on Receivables and Debt Collection Activities (TROR)

What is the TROR?

The Treasury Report on Receivables and Debt Collection Activities (TROR) is the federal government's primary means for collecting data on the status of non-tax receivables (delinquent and non-delinquent debt) owed to the United States. The TROR provides summary data on the value of receivables owed to the federal government, the portion of those receivables that are delinquent, and efforts to collect or write off delinquent debt.

Using the Debt Management Information System (DMIS), agencies submit separate quarterly reports for direct loans, defaulted guaranteed loans, and administrative receivables which include fines, penalties, overpayments, and fees.

Verification and Certification

The Chief Financial Officer (CFO) or equivalent of each agency verifies all year-end reports, indicating that the agency has reconciled the report to the agency's audited financial statements or, if the agency does not have such financial statements, to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). The CFO or equivalent also certifies that the information reported on the TROR is accurate and that the delinquent debt amounts reported on the TROR for Cross-Servicing and Treasury Offset are correct and legally enforceable.

Dissemination to Stakeholders

TROR Data is disseminated to the Congress, the Office of Management and Budget (OMB), agency Chief Financial Officers, other officials and representatives of federal and state organizations, private sector organizations, and the public.

Parts of the TROR

There are three parts of the TROR, as follows:

Part I – Status of Receivables

This section captures information on the status and collection tools and techniques being used to collect delinquent debts, the eligibility of delinquent debts for referral to Treasury, and debt disposition.

Part II – Debt Management Tool and Technique Performance Data

This section captures information on the status and collection tools and techniques being used to collect delinquent debts, the eligibility of delinquent debts for referral to Treasury, and debt disposition.

Part III – Footnotes

Agencies provide explanations whenever criterion is inconsistent with Treasury's definition of data requirements, and describe any significant reporting changes that occurred during the fiscal year.

Find out more about the TROR

Visit the links below

TROR information, updates, and resources:

<https://fiscal.treasury.gov/dms/resources/debt-management-governmentwide-reports.html>

TROR Data and the 120 Day Delinquent Debt Referral Compliance Report:

[Dataset Search | U.S. Treasury Fiscal Data](#)

Annual Reports to Congress:

<https://fiscal.treasury.gov/debt-management/resources/debt-management-reports-congress-president.html>

ABOUT DISBURSING AND DEBT MANAGEMENT (DDM)

Through the U.S. Department of the Treasury's Bureau of the Fiscal Service, the Disbursing and Debt Management area works with federal agencies to provide disbursement and debt collection services. DDM's debt collection programs include the Cross-Servicing program, the Treasury Offset Program, and the Centralized Receivables Service.