



BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

2015 Annual Government wide Federal Receivables Management Symposium

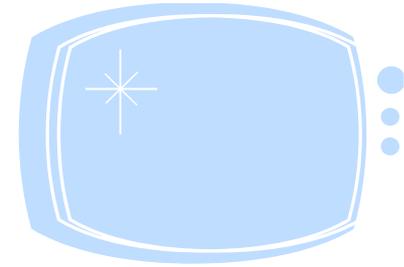
Treasury Report on Receivables: The New TROR Reporting Requirements

June 3 & 4, 2015

What Will be Covered During this Session?

Treasury Report on Receivables (TROR):

- ✓ Background and Purpose
- ✓ Form Overview
- ✓ FY16 Form Changes and New Requirements
- ✓ Contact Information and Updates
- ✓ Questions



TROOR Background

Debt Collection Improvement Act of 1996 (DCIA)

The Debt Collection Improvement Act of 1996 (DCIA) strengthened existing authorities and centralized government-wide debt collection and debt management operations.

Key Components of the DCIA of 1996:

- ✓ maximize collections through use of all appropriate tools
- ✓ centralized debt collection within Treasury
- ✓ Requirement to refer non-tax debts more than *180 days delinquent to Treasury for collection
- ✓ Federal agencies must submit a report to Treasury summarizing the status of A/R

Treasury Report on Receivables (TROR)

Treasury's only comprehensive means for periodically collecting data on the status and condition of the Federal Government's non-tax debt portfolio, in accordance with the requirements of the Debt Collection Act of 1982 and the Debt Collection Improvement Act of 1996 (DCIA).

The information contained in the report is disseminated to the:

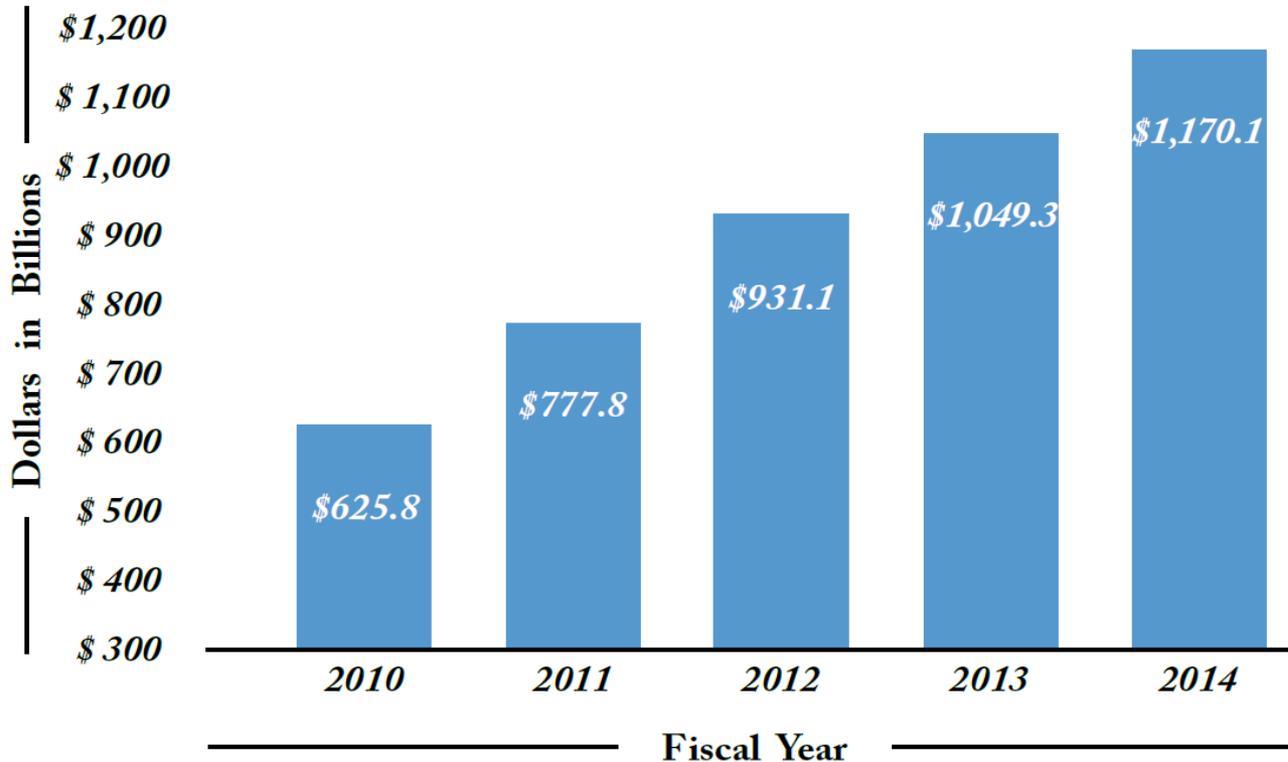
- ✓ Office Management of Management and Budget
- ✓ Agency Chief Financial Officers
- ✓ Government Office of Accounting
- ✓ Other Stakeholders (public) www.transparency.Treasury.gov
- ✓ Congress - Annual Report

Annual Report to Congress

The Secretary of the Treasury reports to Congress annually on the Federal government's non tax receivables, delinquent debt owed, and debt collection activities. As required by Federal law (31 U.S.C. & 3719, this report includes information that the Federal creditor agencies provide to the Secretary on the status of their accounts receivable and delinquent debt, as reported on the Treasury Report on Receivables and Debt Collection Activities (TROR).

Annual Report

*Outstanding Federal Non-Tax Receivables as of September 30: FY 2010-2014
(Dollars in Billions)*



SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2010 - 2014

Annual Report

*FY 2013 to FY 2014 Percentage Change in Outstanding Federal
Non-Tax Receivables³: FY 2013 Top Five Creditor Agencies
(Dollars in Billions)*

<i>Agency</i>	<i>FY 2013 (Billions)</i>	<i>FY 2014 (Billions)</i>	<i>% Change from FY 2013 to FY 2014</i>
<i>Department of Education</i>	<i>760.1</i>	<i>\$874.3</i>	<i>15.0%</i>
<i>Department of Agriculture</i>	<i>\$114.5</i>	<i>\$114.0</i>	<i>- 0.4%</i>
<i>Department Housing and Urban Development</i>	<i>\$18.1</i>	<i>\$23.7</i>	<i>30.9%</i>
<i>Export-Import Bank</i>	<i>\$19.7</i>	<i>\$22.9</i>	<i>16.2%</i>
<i>Department of Energy</i>	<i>\$18.5</i>	<i>\$19.2</i>	<i>3.8%</i>
<i>All Others</i>	<i>\$118.4</i>	<i>\$116.0</i>	<i>-2.0%</i>
<i>Total Government</i>	<i>\$1,049.3</i>	<i>\$1,170.1</i>	<i>11.5%</i>

SOURCE: TREASURY REPORT ON RECEIVABLES AND DEBT COLLECTION ACTIVITIES — FOURTH QUARTER FY 2013 - 2014



DATA Act

DATA Act

The Digital Accountability and Transparency Act (DATA Act) of 2014 was signed into law on May 9, 2014.

- ✓ Requires Federal agencies to refer to the Treasury Offset Program legally enforceable non-tax debts that are 120 days delinquent
- ✓ Requires the Secretary of the Treasury to report to Congress "any instance" in which agencies fail to meet the new referral requirement.

Referral of Delinquent Debts to DMS

An agency should send its delinquent debts to Debt Management Services (DMS) as early as possible in the debt collection cycle.

DMS collects debts primarily through two major programs:

- 1. Treasury Offset Program (TOP)**

- 2. Cross-Servicing Program**



TROR Overview

FY16 Changes and New Requirements

Significant FY16 TROR Changes

- ✓ Part 1 Section C – Delinquent Debt by Age
- ✓ Part 2 Section A – Delinquent Debt “120” Days or Less
- ✓ Part 2 Section B – Delinquent Debt Eligible for Referral to Treasury

Part 1 Section A and B

Part I - Status of Receivables		
	Number	Dollars
Section A Receivables and Collections		
(1) Beginning FY Balance		
(2) New Receivables (+)		
(3) Accruals (+)		
(4) Collections on Receivables (-)		
(A) At Agency (-)		
(B) At Third Party (-)		
(C) Asset Sales (-)		
(D) Collections by Treasury through Offset and Cross-Servicing (-)		
(E) Collections by Sale After Foreclosure (-)		
(F) Collections by Department of Justice (-)		
(G) Other - must footnote (-)		
(5) Adjustments (+ or -)		
(A) Reclassified/Adjusted Amounts (+ or -)		
(B) Adjustments Due to Sale of Assets (+ or -)		
(C) Consolidations (+ or -)		
(D) Foreclosure Adjustments (+ or -)		
(E) Written-Off Debts Reinstated for Collection (+)		
(6) Amounts Written Off (-)		
(A) Currently Not Collectible (-)		
(B) Written Off and Closed Out (-)		
(7) Ending Balance		
Section B Additional Receivables Data (Information Only)		
(1) Subsets of Ending Balance		
(A) Foreign/Sovereign Government (+)		
(B) State and Local Government (+)		
(C) Rescheduled Debt - Delinquent (+)		
(D) Rescheduled Debt - Non-Delinquent (+)		
(E) Interest & Late Charges (+)		
(F) A-129 Justification for CNC Exclusions (+)		

Section A captures the status of receivables for the FY

Section B provides details on the ending balance



Part 1 Section C

Section C Delinquent Debt (Excluding CNC Debts)		
(1) Delinquencies by Age		
(A) 1-30 Days (+)		
(B) 31-60 Days (+)		
(C) 61-90 Days(+)		
(D) 91-120 Days(+)		
(E) 121-150 Days (+)		
(F) 151-180 Days (+)		
(G) 181-365 Days (+)		
(H) 1-2 Years (+)		
(I) 2-6 Years (+)		
(J) 6-10 Years (+)		
(K) Over 10 Years (+)		
(L) Total Delinquencies by Age		
(2) Delinquencies by Category		
(A) Commercial (+)		
(B) Consumer (+)		
(C) Foreign/Sovereign Government (+)		
(D) State and Local Government (+)		
(E) Total Delinquencies by Category		
(3) Credit Bureau Reporting (Information Only)		
(A) Commercial (+)		
(B) Consumer (+)		
(C) Total Credit Bureau Reporting		

*New Aging Buckets
Lines A-F*

Line 1A-K is an aging schedule for delinquent debt

Line 3 Captures CBR on delinquencies

1C Total CBR System Calculated



TROR Part 2 Section A

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section A Delinquent Debt 120 Days or Less		
(1) Delinquencies 1-120 Days		
(A) In Bankruptcy (+)		
(B) In Forbearance or In Formal Appeals Process (+)		
(C) In Foreclosure (+)		
(D) At Private Collection Agencies (+)		
(E) In Litigation (At DOJ or Agency Counsel) (+)		
(F) In the Process of Internal Offset (+)		
(G) In Wage Garnishment (+)		
(H) At Treasury for Cross-Servicing (+)		
(I) At Treasury for Offset (+)		
(J) At Agency (+)		
(K) Other - must footnote (+)		
(L) Total Delinquencies 1-120 Days		

Section A captures info on the status of debts 1-120 days delinquent

Part 2 Section B – Line 1 (TOP)

This section measures compliance with the DATA Act >120 days delinquent debt referral to Treasury

Section B Delinquent Debt (Over 120 Days Delinquent) Eligible for Referral to Treasury for Offset		
(1) Debt Eligible for Referral to Treasury for Collection		
(A) Delinquent Debt Over 120 Days (+)		
(B) Currently Not Collectible Debt (+)		
(C) Total Delinquent Debt Over 120 Days and CNC Debts		
Debts Ineligible for Treasury Offset Program (TOP)		
(D) In Bankruptcy (-)		
(E) In Forbearance or Formal Appeals Process (Including Litigation) (-)		
(F) In Foreclosure (-)		
(G) Other - must footnote (+ or -)		
(H) Balance of Debt Eligible for Referral to Treasury for Offset		
Exceptions from Referral to Treasury for Offset		
(I) Debt Eligible for Referral to Treasury for Offset		
(J) Foreign/Sovereign Debt (-)		
(K) Debt in Litigation for Enforced Collection (-)		
(L) Other - must footnote (+ or -)		
(M) Debt Required to be Referred to Treasury Offset Program by Agency		
(N) Debt Referred to Treasury Offset Program (-)		
(O) Debt Referred to Treasury Offset Program through Cross-Servicing (-)		
(P) Balance Remaining to be Referred to Treasury for Offset		

Part 2 Section B – Line 2 (Cross-Servicing)

This section measures compliance with the DCIA >180 days delinquent debt referral to Treasury

Section B Delinquent Debt (Over 180 Days Delinquent) Eligible for Referral to Treasury for Cross-Servicing		
(2) Debt Eligible for Referral to Treasury for Collection		
(A) Delinquent Debt Over 180 Days (+)		
(B) Currently Not Collectible Debt (+)		
(C) Total Delinquent Debt Over 180 Days and CNC Debts		
Debts Ineligible for Treasury Cross Servicing		
(D) In Bankruptcy (-)		
(E) In Forbearance or Formal Appeals Process (Including Litigation) (-)		
(F) In Foreclosure (-)		
(G) Other - must footnote (+ or -)		
(H) Balance of Debt Eligible for Referral to Treasury for Cross Servicing		
Exceptions from Referral to Treasury for Cross Servicing		
(I) Debt Eligible for Referral to Treasury for Cross Servicing		
(J) Foreign/Sovereign Debt (-)		
(K) Debt in Litigation for Enforced Collection (-)		
(L) At Private Collection Agencies (-)		
(M) In the Process of Internal Offset (-)		
(N) Debt Exempted by Treasury from Cross-Servicing (-)		
(O) Debt Returned from Cross-Servicing (-)		
(P) Other - must footnote (+ or -)		
(Q) Debt Required to be Referred to Treasury or a Designated Debt Collection Center for Cross-Servicing		
(R) Debt Referred to Treasury or a Designated Debt Collection Center for Cross-Servicing (-)		
(S) Balance Remaining to be Referred to Treasury or a Designated Debt Collection Center for Cross-Servicing		

Example: Reporting Delinquent Debt >120 Days to TOP

Part 1 Section C (Delinquent Debt by Age)

(E) 121-150 Days (+)	1	1,000
(F) 151-180 Days (+)	1	1,000
(G) 181-365 Days (+)	1	1,000
(H) 1-2 Years (+)	1	1,000
(I) 2-6 Years (+)	1	1,000
(J) 6-10 Years (+)	1	1,000
(K) Over 10 Years (+)	1	1,000

1

Debts >120 days =
\$7,000
(Sum of Lines E-K)

Part 2 Section B Line 1

Section B Delinquent Debt (Over 120 Days Delinquent) Eligible for Referral to Treasury for Offset		
(1) Debt Eligible for Referral to Treasury for Collection		
(A) Delinquent Debt Over 120 Days (+)	7	7,000
(B) Currently Not Collectible Debt (+)		
(C) Total Delinquent Debt Over 120 Days and CNC Debts	7	7,000
Debts Ineligible for Treasury Offset Program (TOP)		
(D) In Bankruptcy (-)		
(E) In Forbearance or Formal Appeals Process (Including Litigation) (-)		
(F) In Foreclosure (-)		
(G) Other - must footnote (+ or -)		
(H) Balance of Debt Eligible for Referral to Treasury for Offset	7	7,000
Exceptions from Referral to Treasury for Offset		
(I) Debt Eligible for Referral to Treasury for Offset	7	7,000
(J) Foreign/Sovereign Debt (-)		
(K) Debt in Litigation for Enforced Collection (-)		
(L) Other - must footnote (+ or -)		
(M) Debt Required to be Referred to Treasury Offset Program by Agency	7	7,000
(N) Debt Referred to Treasury Offset Program (-)	-2	-2,000
(O) Debt Referred to Treasury Offset Program through Cross-Servicing (-)	-5	-5,000
(P) Balance Remaining to be Referred to Treasury for Offset	0	0

2

Debts >120 days delinquent is system generated here (\$7,000 from above)

3

Debts referred directly to TOP by agency = \$2,000

4

Debts referred to TOP by Cross-Servicing = \$5,000

Example: Reporting Delinquent Debt >180 Days to Cross-Servicing

Part 1 Section C (Delinquent Debt by Age)

(E) 121-150 Days (+)	1	1,000
(F) 151-180 Days (+)	1	1,000
(G) 181-365 Days (+)	1	1,000
(H) 1-2 Years (+)	1	1,000
(I) 2-6 Years (+)	1	1,000
(J) 6-10 Years (+)	1	1,000
(K) Over 10 Years (+)	1	1,000

1

Debts > 180 days delinquent = \$5,000 (Sum of Lines G-K)

2

Debts > 180 days delinquent is system generated here (\$5,000 from above)

Part 2 Section B Line 2

Section B Delinquent Debt (Over 180 Days Delinquent) Eligible for Referral to Treasury for Cross-Servicing		
(2) Debt Eligible for Referral to Treasury for Collection		
(A) Delinquent Debt Over 180 Days (+)	5	5,000
(B) Currently Not Collectible Debt (+)		
(C) Total Delinquent Debt Over 180 Days and CNC Debts	5	5,000
Debts Ineligible for Treasury Cross Servicing		
(D) In Bankruptcy (-)		
(E) In Forbearance or Formal Appeals Process (Including Litigation) (-)		
(F) In Foreclosure (-)		
(G) Other - must footnote (+ or -)		
(H) Balance of Debt Eligible for Referral to Treasury for Cross Servicing	5	5,000
Exceptions from Referral to Treasury for Cross Servicing		
(I) Debt Eligible for Referral to Treasury for Cross Servicing	5	5,000
(J) Foreign/Sovereign Debt (-)		
(K) Debt in Litigation for Enforced Collection (-)		
(L) At Private Collection Agencies (-)		
(M) In the Process of Internal Offset (-)		
(N) Debt Exempted by Treasury from Cross-Servicing (-)		
(O) Debt Returned from Cross-Servicing (-)		
(P) Other - must footnote (+ or -)		
(Q) Debt Required to be Referred to Treasury or a Designated Debt Collection Center for Cross-Servicing	5	5,000
(R) Debt Referred to Treasury or a Designated Debt Collection Center for Cross-Servicing (-)	-5	-5,000
(S) Balance Remaining to be Referred to Treasury or a Designated Debt Collection Center for Cross-Servicing	0	0

3

Amount referred directly to Cross-Servicing by agency = \$5,000

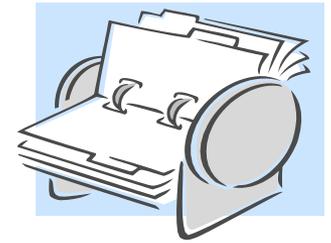
Part 2 Sections C, D, and E

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section C Collections on Delinquent Debt		
(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 (+)		
(K) Total Collections on Delinquent Debt		
Section D CNC Debt Status		
(1) Currently Not Collectible Debts (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 (+)		
(E) Total-Currently Not Collectible Debts (1A thru 1D not mutually exclusive)		
(2) CNC Debts Closed Out During the Current FY (+)		
Section E Disposition of Closed-Out Debts		
(1) Debts Closed Out During the Previous Calendar Year (CNC and Non-CNC Debts) (+)		
(A) Reported to IRS on Form 1099-C (-)		
(B) Not Reported, Eligible for 1099-C but not required (Less than \$600) (-)		
(C) Not Reported to IRS on Form 1099-C - (must footnote) 1-(1A+1B)		

Section C → collections on delinquent debt only

Section D → is the status of write-offs that are still being Pursued for collection

Section E → indicates 1099-C compliance



TROOR Information and Points of Contact

For TROR Information and Updates:

(http://www.fiscal.treasury.gov/fsservices/gov/debtColl/rsrscsTools/debt_dmrpts_tror.htm)

Debt Management Governmentwide Reports: Treasury Report on Receivables (TROR)

- [Monthly Update](#)
- [Agency Contact Information](#)
- [Fiscal Year 2015 Reporting Schedule](#)
- [Report Administrators](#)

- [ITFM 2-4100: Debt Management Reports](#)
- [TROR on Transparency Treasury.gov](#)

Monthly Update - May 2015

- TROR reporting information for the 2nd quarter-FY 2015 will be available in the DMIS/TROR System in mid-May.

[2014 TROR Certification/Verification Form](#)  | [Instructions](#) 

- [Reporting requirements for the Treasury Report on Receivables](#) 

TROR application is available at <https://feddebt.fms.treas.gov/tror>.

[TROR Access Request Form](#) 

Please contact your [agency liaison](#) if you need any additional training or guidance on the TROR.

- [FY 2014 Revision of the Treasury Report on Receivables and Debt Collection Activities](#) 

[Current TROR Form](#) 

[Current TROR Form with Formulas](#) 

DMS is revising the TROR to support OMB's government-wide focus on improving debt collection.

Terrence Prince, Manager
***Portfolio Management &
Analysis Branch***

Brian Taylor, Manager
***Agency Education & Training
Branch***

TROR Analysts

(http://www.fiscal.treasury.gov/fsservices/gov/debtColl/rsrscTools/debt_dmrpts_tror.htm)

TROR DMS-Federal Agencies Contact Information For questions, contact DMS at (202) 874-6810.	
DMS Agency Liaison Contacts	Agencies: CFO/NON-CFO
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<p>* Advisory Council On Historic Preservation, Architecture & Transportation Barriers Compliance Board, Broadcasting Board of Gov., Chemical Safety Board, Commission on Civil Rights, Commission On Fine Arts, Federal Housing Finance Board, Federal Mine Safety & Health Review Comm., US Holocaust Memorial Council, etc.</p> <p>**Updated: April 1, 2014</p>	

Questions?

