



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

*What the Data Tells Us –
The Importance of the Treasury Report On
Receivables (TROR) Data & Government-
Wide Transparency Efforts*

*Presented by Steve Jacobs
August 13, 2014*

Welcome to TROR!

Press "ENTER" key or click "I AGREE" to continue.

***** WARNING *****

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***** WARNING *****

I Agree

What is the TROR and it's Purpose

Treasury Report on Receivables (TROR)

Debt Management Information System (DMIS)/ Treasury Report on Receivables is a system that enables Federal agencies to transmit their non-tax receivable information to FMS each quarter via the Internet

- ❑ The TROR serves as a management report that indicates the **amount** of receivables owed to Federal agencies and the status of the Federal Government's non tax debt portfolio
- ✓ Data should reconcile with an agency's financial statement or equivalent
- ✓ A management report, not an accounting report

Purpose of the TROR



- ❑ It encourages agencies to properly manage their delinquent and non delinquent debt portfolio
- ❑ Helps Treasury, and others assess agencies debt collection performance
- ❑ **Disseminated to Congress (Annual Report), OMB, GAO, agency Chief Financial Officers, other officials and representatives of Federal and state organizations, private sector organizations, and the public**

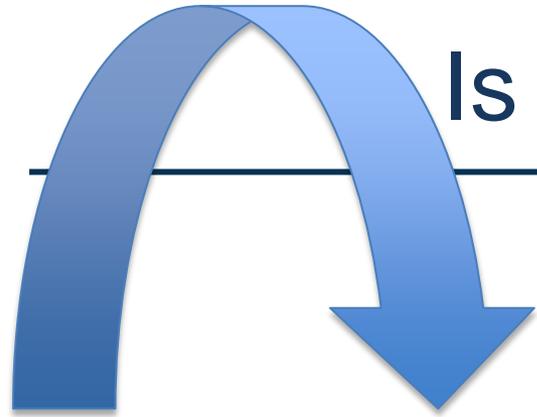
Information Found on the TROR

TROR captures data on an agency's:

- ✓ Receivables and Collections
- ✓ Delinquent Debt
- ✓ Debt Eligible for Treasury Offset and Cross-Servicing
- ✓ Debt Ineligible for Treasury
- ✓ Debt Disposition
- ✓ Other Important Information



Is the TROR Required?

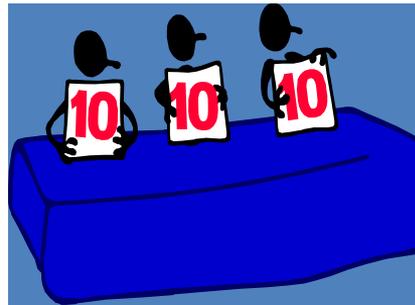


The TROR is **Required** and Helps Agencies Manage Compliance With:

- Debt Collection Improvement Act of 1996 (DCIA)
- 31 U.S.C. 3719
- OMB Circular A-129
- IRS 1099C
- Federal Claims Collection Standards
- Federal Credit Bureau Program
- Managing Federal Receivables

TROR Related Measures

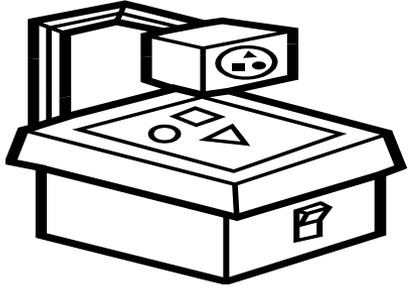
- ❑ Annual Certification/Verification
- ❑ Treasury Agency Assessment Scorecard
 - ❑ OMB Debt Collection Metrics



DATA Act

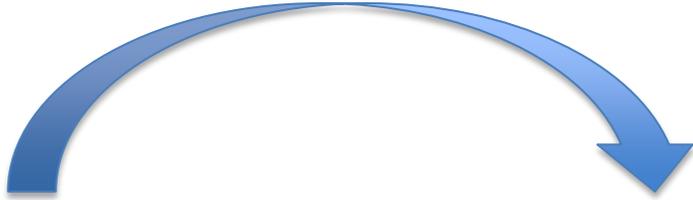
The Digital Accountability and Transparency Act (DATA Act) of 2014 was signed into law on May 9, 2014.

- ✓ 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.



Transparency and What the Data Tells Us

The TROR Supports Transparency



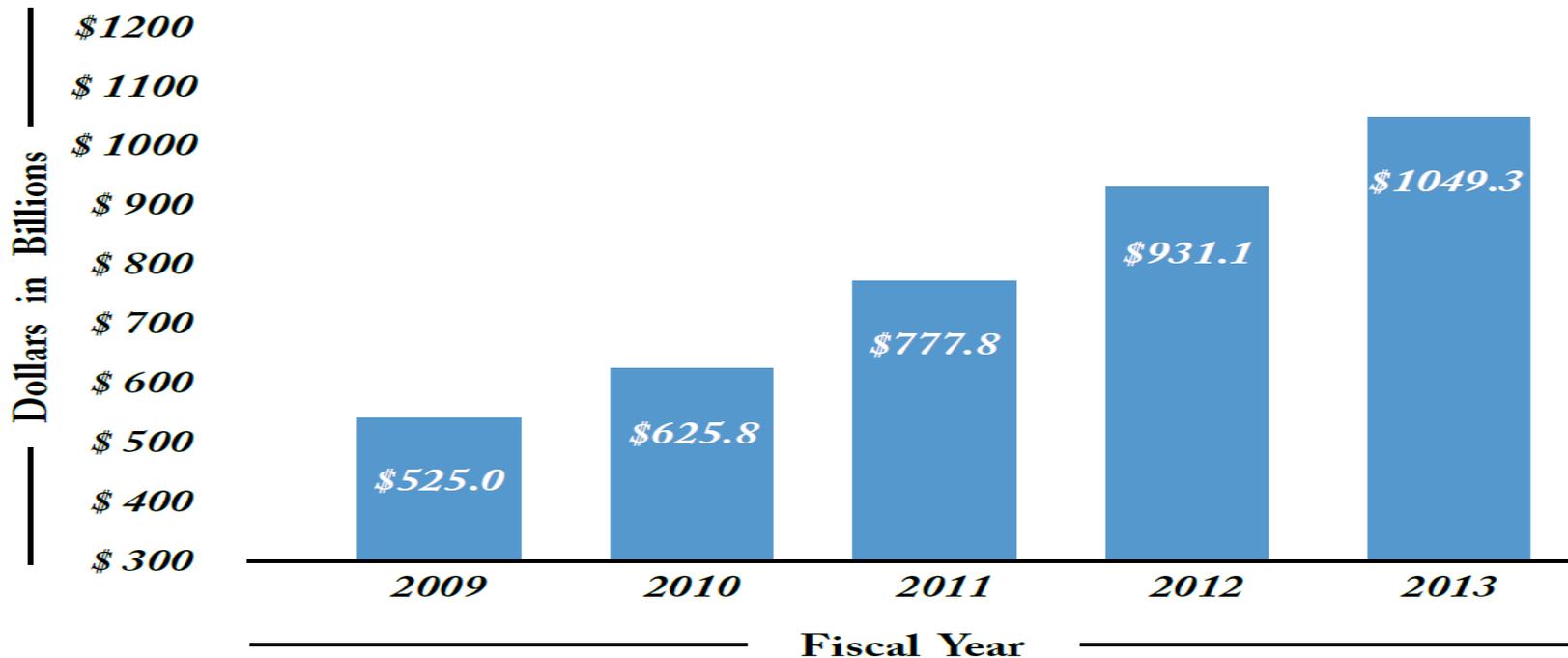
The TROR
Provides
Information
on an
Agency's:

- Non-tax receivables owed to the Federal Government
- Type of receivables, i.e., direct loans, defaulted guaranteed loans, or administrative
- Collectability of receivables, by way of aging schedules and exemptions; and write-offs
- Collection tools and strategies being used to manage receivables

What the Data Tells Us

Government-wide Receivables Continue to Rise

*Outstanding Federal Non-Tax Receivables as of September 30: FY 2009–2013
(Dollars in Billions)*



What the Data Tells Us

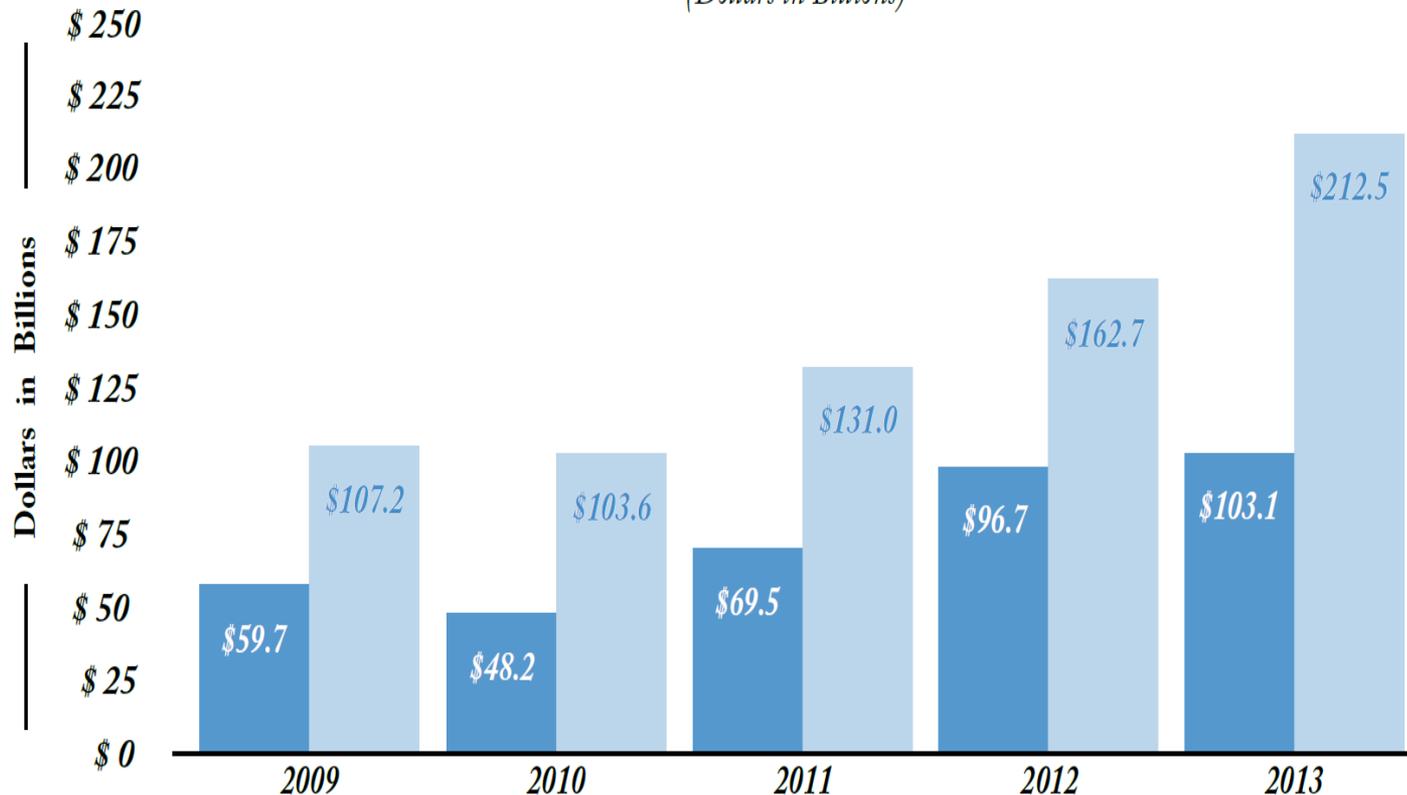
*FY 2012 to FY 2013 Percentage Change in Outstanding Federal
Non-Tax Receivablesⁱⁱⁱ: FY 2013 Top Five Creditor Agencies
(Dollars in Billions)*

<i>Agency</i>	<i>FY 2012 (Billions)</i>	<i>FY 2013 (Billions)</i>	<i>% Change from FY 2012 to FY 2013</i>
<i>Department of Education</i>	<i>\$643.3</i>	<i>\$760.1</i>	<i>18.2%</i>
<i>Department of Agriculture</i>	<i>\$118.8</i>	<i>\$114.5</i>	<i>- 3.7%</i>
<i>Department of the Treasury</i>	<i>\$23.1</i>	<i>\$20.0</i>	<i>- 13.4%</i>
<i>Export-Import Bank</i>	<i>\$14.0</i>	<i>\$19.7</i>	<i>41.2%</i>
<i>Department of Energy</i>	<i>\$16.2</i>	<i>\$18.5</i>	<i>14.2%</i>
<i>All Others</i>	<i>\$115.7</i>	<i>\$116.5</i>	<i>0.7%</i>
<i>Total Government</i>	<i>\$931.1</i>	<i>\$1,049.3</i>	<i>12.7%</i>

What the Data Tells Us

Government-wide Delinquencies are Increasing

Federal Delinquent Non-Tax Debt as of September 30 : FY 2009-2013
(Dollars in Billions)

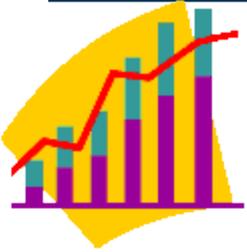


New TROR Dashboard

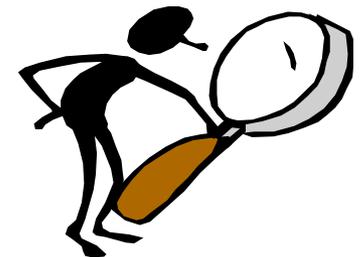


- The TROR Dashboard is a web-based tool that contains non-tax receivables data reported by the 24 CFO-Act agencies on the TROR.
- Utilizes agency's quarterly TROR data to provide usable, easy-to-understand information
- TROR Dashboard is "Not" the same as the TROR Report

TROR Dashboard Purpose



- ✓ TROR receivables data in graphs and charts
- ✓ Encourages the use of data analytics
- ✓ Improves management oversight and compliance
- ✓ Assists in providing transparency to the public and stakeholders

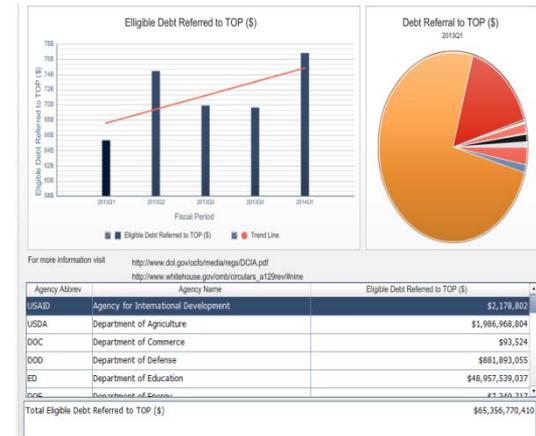


TROR Report

155,949,766	1,049,280,679,056
80,303,308	183,130,064,866
	23,455,747,483
	-119,967,307,339
	-94,662,094,128
	-19,918,528,746
	-2,306,356,716
	-1,466,740,600
	-15,466,154
	-207,819,421
	-1,390,301,574
108,930,511	-24,711,416,682
	-14,015,866,354
	-2,143,637,328
	-10,724,898,098
	-22,382,322
	2,195,367,420
-8,141,829	-9,184,996,554
-6,385,850	-5,913,411,383
-1,755,979	-3,271,585,171
191,943,604	1,102,002,770,830

AND

TROR Dashboard



Overview

TROR Report – Part 1 Section A

Part I - Status of Receivables			
	Number	Dollars	
Section A			
Receivables and Collections			
1	Beginning FY Balance	155,949,766	1,049,280,679,056
2	New Receivables (+)	38,790,273	77,601,418,912
3	Accruals (+)		13,141,370,937
4	Collections on Receivables (-)		-62,740,290,969
	(A) At Agency (-)		-50,791,208,902
	(B) At Third Party (-)		-10,435,163,001
	(C) Asset Sales (-)		-473,323,448
	(D) Collections by Treasury through Offset and Cross-Servicing (-)		-268,545,636
	(E) Collections by Sale After Foreclosure (-)		-8,320,868
	(F) Collections by Department of Justice (-)		-87,005,676
	(G) Other - must footnote (-)		-676,723,438
5	Adjustments (+ or -)	25,272,880	-6,760,249,798
	(A) Reclassified/Adjusted Amounts - must footnote (+ or -)		-3,049,421,807
	(B) Adjustments Due to Sale of Assets (+ or -)		-573,064,490
	(C) Consolidations (+ or -)		-4,565,840,282
	(D) Foreclosure Adjustments (+ or -)		-5,803,320
	(E) Written-Off Debts Reinstated for Collection (+)		1,433,880,101
6	Amounts Written Off (-)	-1,207,551	-5,107,895,945
	(A) Currently Not Collectible (-)	-549,982	-3,866,638,475
	(B) Written Off and Closed Out (-)	-657,569	-1,241,257,470
7	Ending Balance	178,227,177	1,065,415,032,193

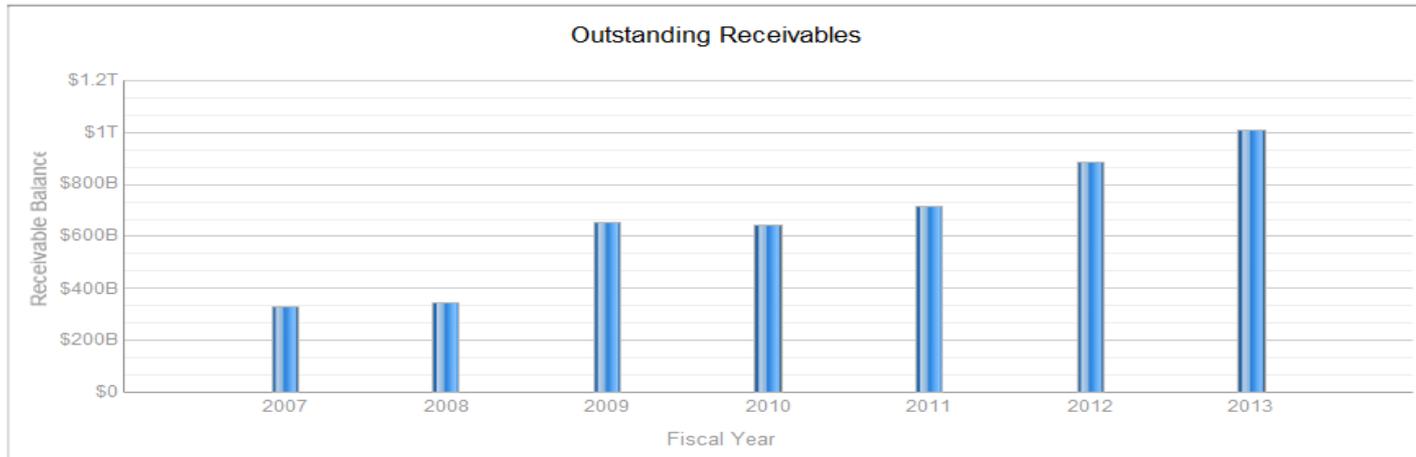
Line 4
Total Year to
Date
Collections
on
Receivables



Line 7
Outstanding
Receivables/
Annual Verification-
Reconciles to
Financial
Statements

Dashboard Example

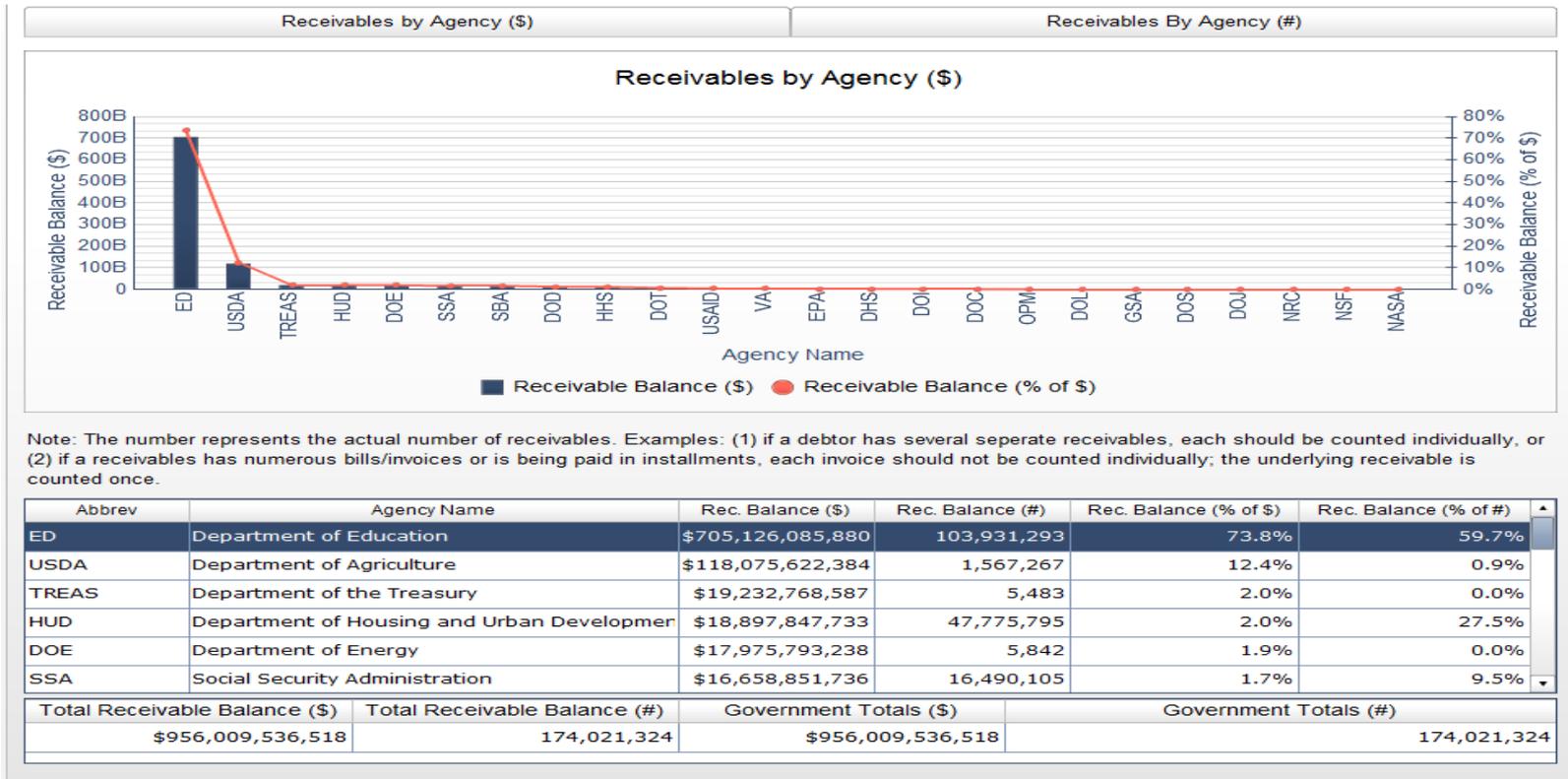
TROR Part 1 Section A – Government-wide



Fiscal Year	Fiscal Quarter	Receivable Balance (in billions)
2007	3	\$327.2
2008	3	\$343.7
2009	3	\$655.4
2010	3	\$643.8
2011	3	\$717.2
2012	3	\$885.3
2013	3	\$1,010.5

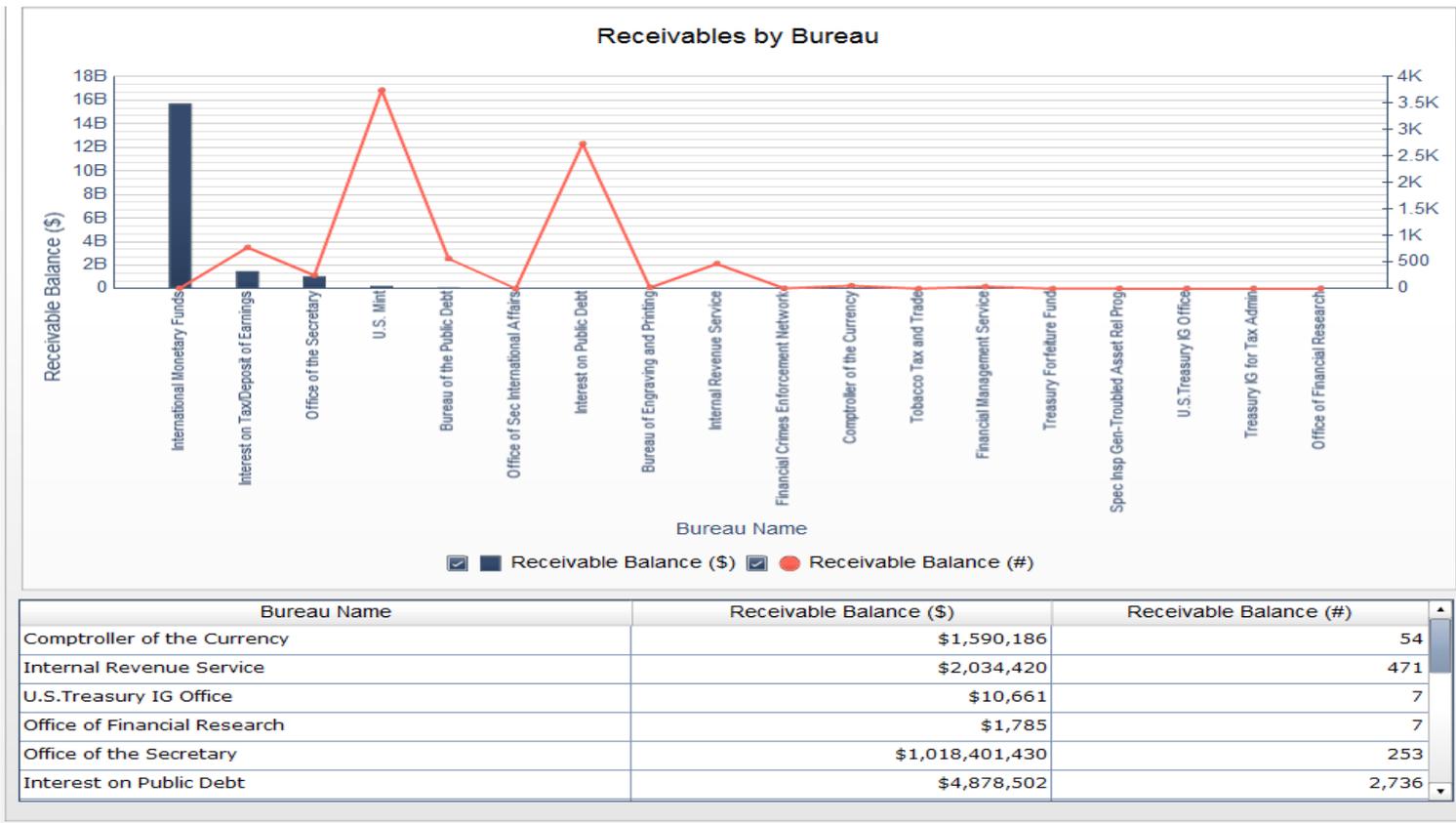
Dashboard Example

TROR Part 1 Section A -by Agency



Dashboard Example

TROR Part 1 Section A -by Agency/Bureau



TROR Report - Part 1 Section B

1F
New Line Item
For FY14
Reporting

Section B			
Additional Receivables Data (Information Only)			
1	Subsets of Ending Balance		
	(A) Foreign/Sovereign Government (+)	5,530	13,415,357,523
	(B) State and Local Government (+)	19,006	15,670,150,913
	(C) Rescheduled Debt - Delinquent (+)	44,107	2,767,509,081
	(D) Rescheduled Debt - Non-Delinquent (+)	57,022	8,522,062,572
	(E) Interest & Late Charges (+)		54,318,849,449
	(F) A-129 Justification for CNC Exclusions (+)	7,038	406,283,051

TROR Report - Part 1 Section C

Section C Delinquent Debt (Excluding CNC Debts)			
1	Delinquencies by Age		
	(A) 1-90 Days (+)	41,506,952	7,771,052,186
	(B) 91-180 Days (+)	2,628,383	5,855,429,355
	(C) 181-365 Days (+)	2,771,525	10,821,875,357
	(D) 1-2 Years (+)	2,945,950	34,587,916,028
	(E) 2-6 Years (+)	2,259,383	50,360,562,860
	(F) 6-10 Years (+)	3,268,593	10,351,391,081
	(G) Over 10 Years (+)	417,464	14,713,371,208
	(H) Total Delinquencies by Age	55,798,250	134,461,598,075
2	Delinquencies by Category		
	(A) Commercial (+)	2,145,096	22,922,156,913
	(B) Consumer (+)	53,645,348	106,886,180,078
	(C) Foreign/Sovereign Government (+)	3,050	4,223,430,409
	(D) State and Local Government (+)	4,756	429,830,675
	(E) Total Delinquencies by Category	55,798,250	134,461,598,075
3	Credit Bureau Reporting (Information Only)		
	(A) Commercial (+)	41,427	2,305,246,584
	(B) Consumer (+)	36,493,808	95,359,981,812

Lines 1E-G
Indicate
Compliance
with
OMB Circular
A-129

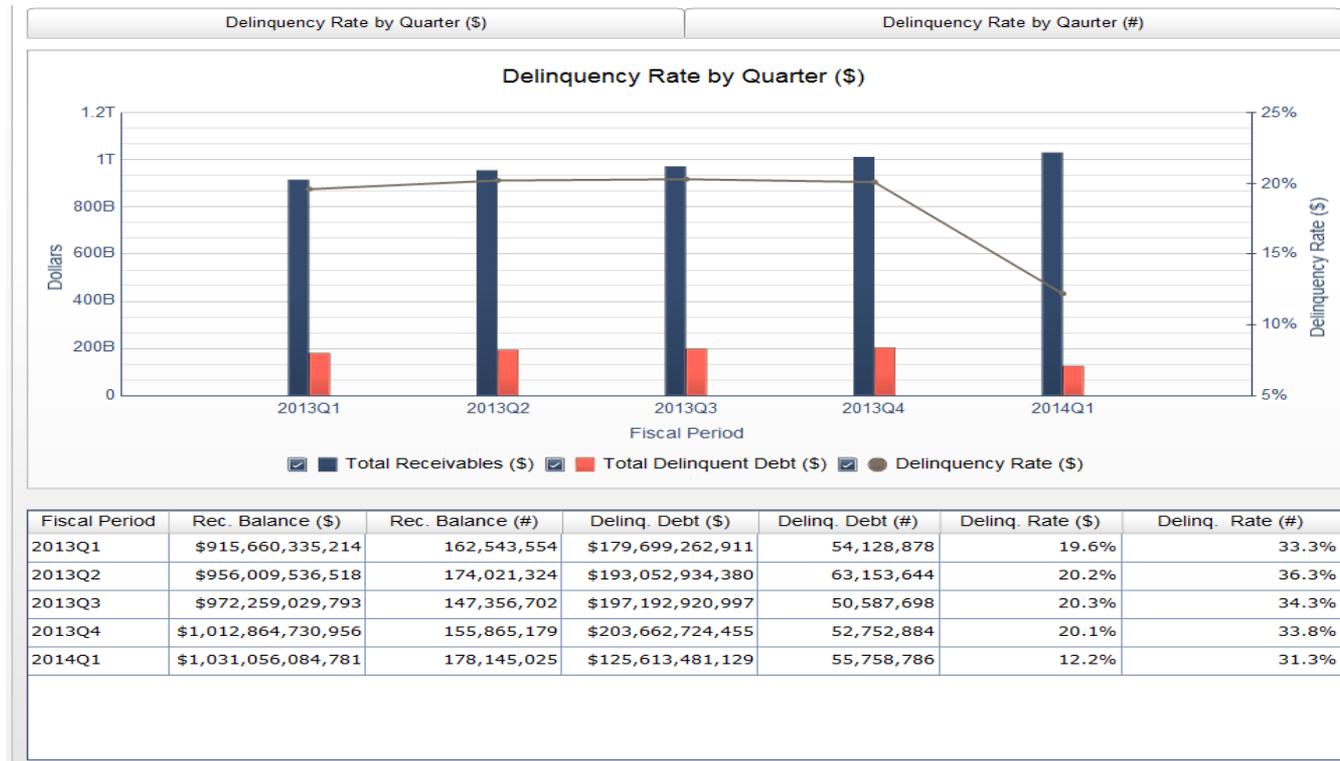


Line 3
New FY14
Requirement



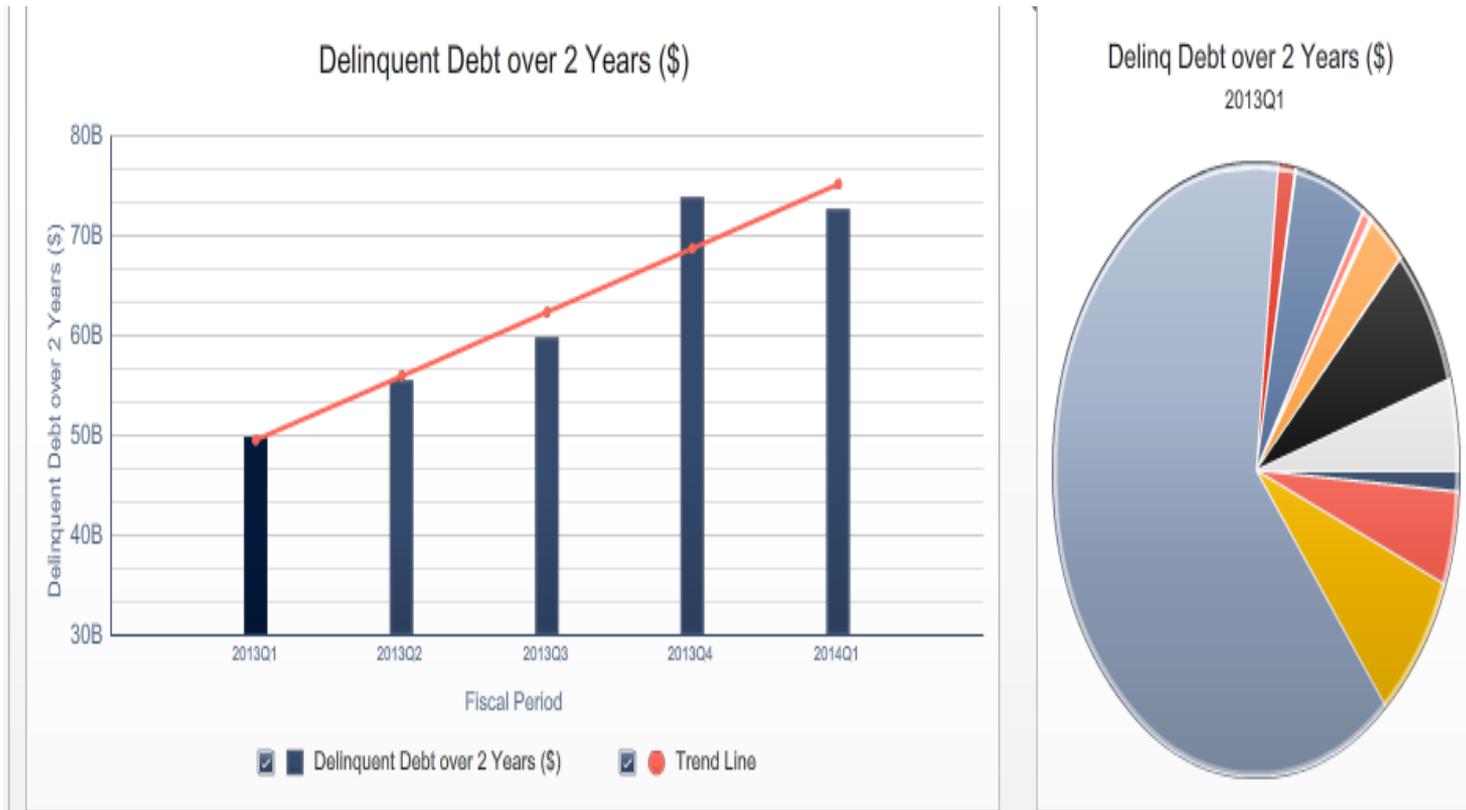
Dashboard Example

TROR Part 1 Section C



Dashboard Example

TROR Part 1 Section C



TROR Report - Part 2 Section A

DCIA Compliance

Indicates Actions
an Agency is
Taking to Collect
Debts that are
Less than 180
Days Delinquent

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section A		
Delinquent Debt 180 Days or Less		
1	Delinquencies 1-180 Days	
	(A) In Bankruptcy (+)	78,187 90,758,793
	(B) In Forbearance or In Formal Appeals Process (+)	36,691 861,735,728
	(C) In Foreclosure (+)	3,571 157,573,459
	(D) At Private Collection Agencies (+)	19,006 65,045,561
	(E) In Litigation (At DOJ or Agency Counsel) (+)	1,072 50,736,787
	(F) In the Process of Internal Offset (+)	169,390 300,591,022
	(G) In Wage Garnishment (+)	1,019 3,952,976
	(H) At Treasury for Cross Servicing (+)	45,661 97,894,777
	(I) At Treasury for Offset (+)	69,003 181,856,827
	(J) At Agency (+)	6,726,293 3,789,383,387
	(K) Other - must footnote (+)	12,868,502 8,776,605,090
	(L) Total Delinquencies 1-180 Days	44,135,335 13,626,481,541

TROR Report - Part 2 Section B - Line 1

DCIA Compliance

Section B			
Delinquent Debt (Over 180 Days Delinquent) Eligible for Referral to Treasury Offset and Cross-Servicing			
1	Debt Eligible for Referral to Treasury for Collection		
	(A) Delinquent Debt Over 180 Days (+)		120,835,116,534
	(B) Currently Not Collectible Debt (+)		50,528,511,694
	(C) Total Delinquent Debt Over 180 Days and CNC Debts		171,363,628,228
Debts Ineligible for Treasury Offset Program (TOP) and Cross-Servicing (lines D through G)			
	(D) In Bankruptcy (-)	-324,912	-3,678,931,808
	(E) In Forbearance or Formal Appeals Process (including Litigation) (-)	-172,065	-3,353,429,189
	(F) In Foreclosure (-)	-16,979	-1,628,054,680
	(G) Other - <u>must footnote</u> (+ or -)	-42,691	-19,223,877,818
	(H) Balance of Debt Eligible for Referral to Treasury for Collection	27,711,228	143,479,334,733

Per DCIA
Debts
Ineligible to
Refer to
Treasury

TROR Report - Part 2 Section B – Line 2

Indicates
Compliance with
DCIA Referral to
Treasury for Offset

2	Debt Eligible for Referral to Treasury Offset Program		
	(A) Debt Eligible for Referral to Treasury for Collection (from 1H)	27,711,228	143,479,334,733
	(B) Foreign/Sovereign Debt (-)	-2,327	-3,623,442,377
	(C) Debt in Litigation for Enforced Collection (-)	-113,041	-9,089,828,220
	(D) Other - <u>must footnote</u> (+ or -)	-3,410,017	-15,489,543,652
	(E) Debt Required to be Referred to Treasury Offset Program by Agency	24,185,843	115,276,520,484
	(F) Debt Referred to Treasury Offset Program (-)	-15,037,016	-59,146,964,982
	(G) Debt Referred to Treasury Offset Program through Cross-Servicing (-)	-2,155,804	-19,119,824,037
	(H) Balance Remaining to be Referred	6,993,023	37,009,731,465

TOP Referral %

$\frac{\text{Lines 2F+2G}}{\text{Line E}}$

Line E

Agency
Assessment
Scorecard
Measure

TROR Annual Verification

Line 2F +2G

TROR Report - Part 2 Section B – Line 3

Indicates
Compliance with
DCIA Delinquent
Debt Referral to
Treasury

3	Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing		
	(A) Debt Eligible for Referral to Treasury for Collection (from 1H)	27,711,228	143,479,334,733
	(B) Foreign/Sovereign Debt (-)	-2,327	-3,623,442,377
	(C) Debt in Litigation for Enforced Collection (-)	-113,041	-9,090,139,515
	(D) At Private Collection Agencies (-)	-8,494,626	-31,961,941,171
	(E) In the Process of Internal Offset (-)	-10,317,850	-1,075,195,018
	(F) Debt Exempted by Treasury from Cross-Servicing (-)	-5,557,844	-56,686,616,338
	(G) Debt Returned from Cross-Servicing (-)	-131,608	-6,534,207,426
	(H) Other - <u>must footnote</u> (+ or -)	-271,353	-11,673,183,910
	(I) Debt Required to be Referred to Treasury or a Designated Debt Collection Center for Cross-Servicing	2,822,579	22,834,608,978
	(J) Debt Referred to Treasury or a Designated Debt Collection Center for Cross-Servicing (-)	-3,356,175	-20,098,065,047
	(K) Balance Remaining to be Referred	-533,596	2,736,543,931

Cross-Servicing
Referral %

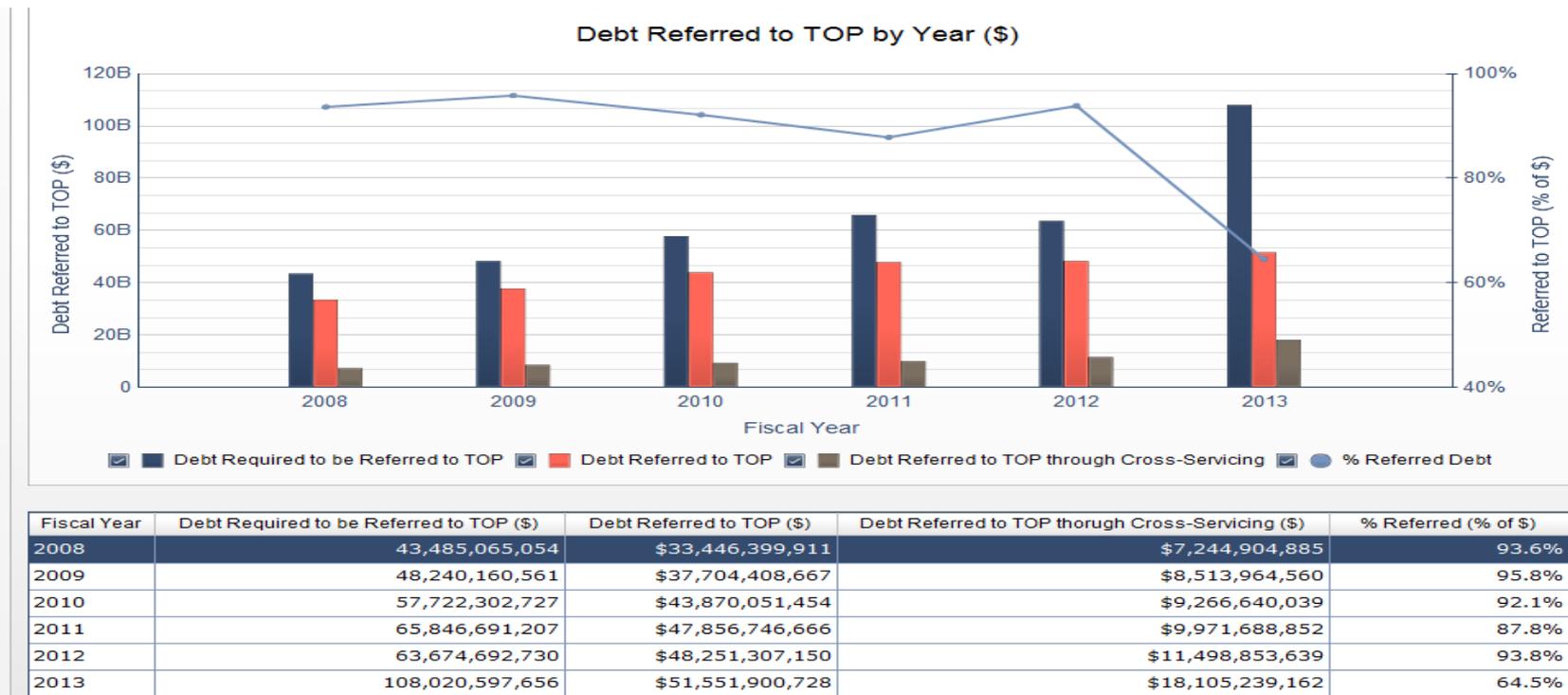
$$= \frac{\text{Lines 3J}}{\text{Line I}}$$

Agency
Assessment
Scorecard
Measure

Line 3J Annual Verification

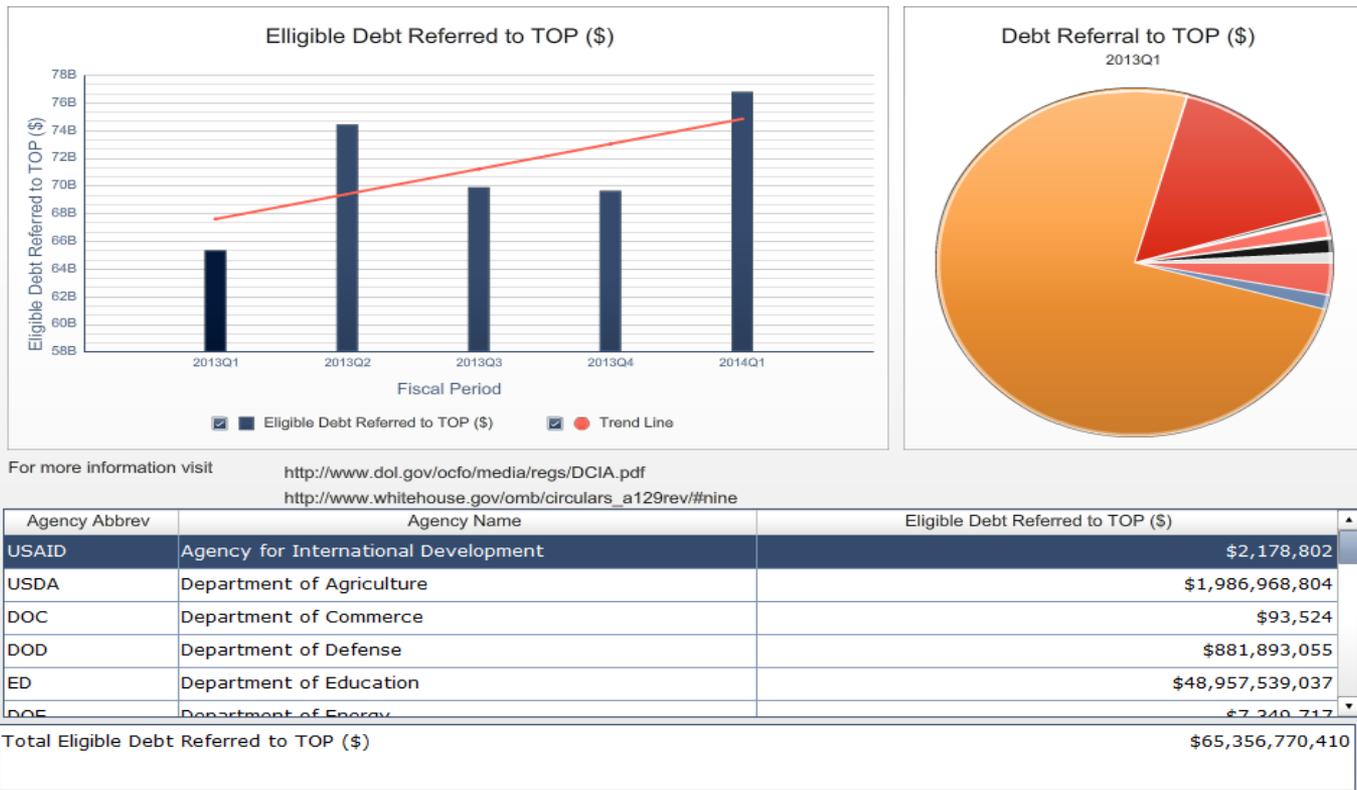
Dashboard Example

TROR Part 2 Section B



Dashboard Example

TROR Part 2 Section B



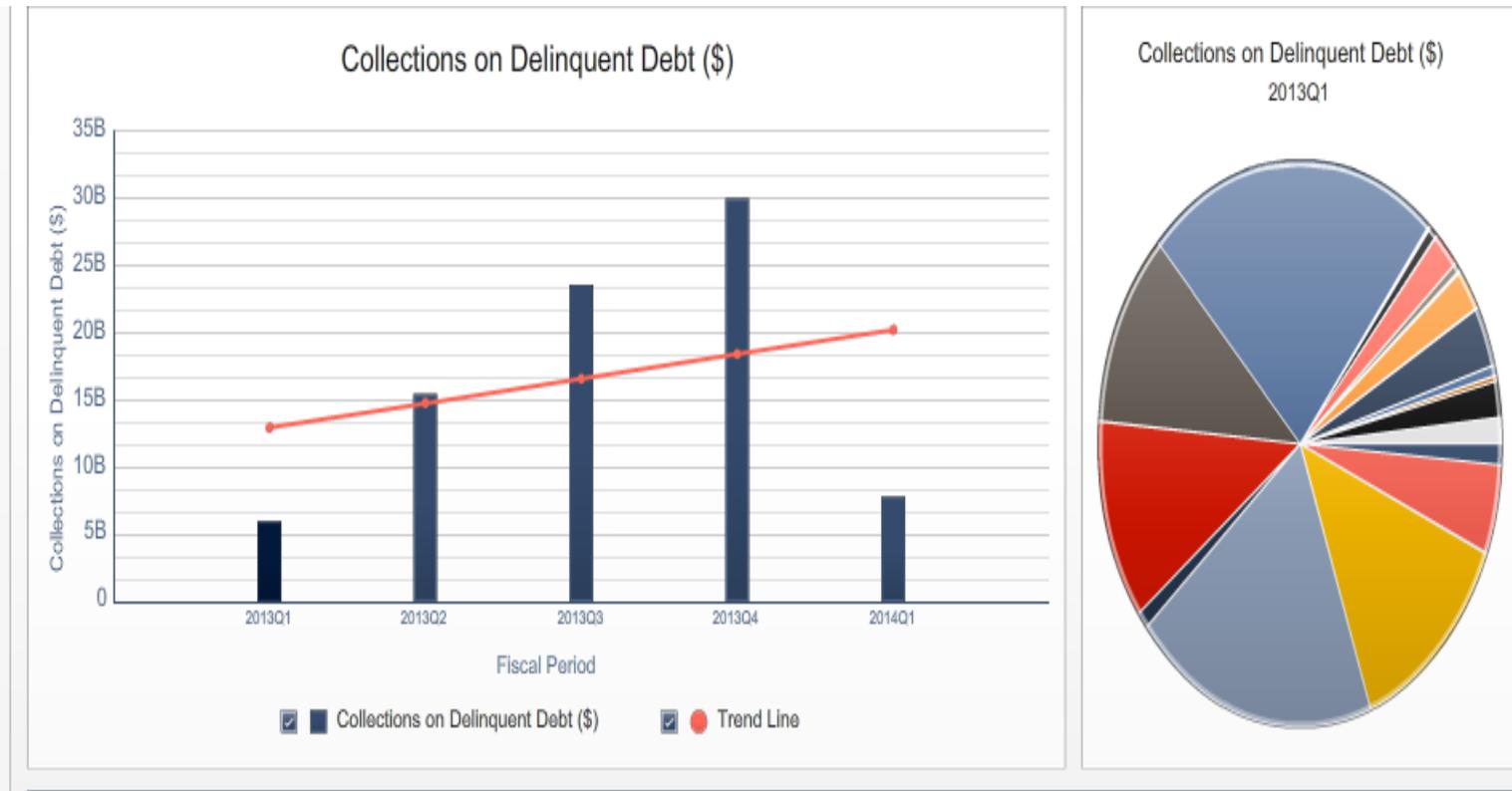
TROR Report Part 2 Section C

Measures
Performance
on
Delinquent
Debt
Collection

Section C			
Collections on Delinquent Debt			
1	Collections of Delinquent Debt		
	(A) By Private Collection Agencies (+)	509,372	42,594,208
	(B) By Litigation (+)	11,960	73,877,785
	(C) By Internal Offset (+)	579,507	175,923,055
	(D) By Third Party (+)	13,205,477	3,089,948,581
	(E) By Asset Sales (+)	14	25,000,235
	(F) By Wage Garnishment (+)	550,636	128,871,121
	(G) By Treasury / Designated Debt Collection Center Cross Servicing (+)	140,164	111,348,692
	(H) By Treasury Offset (+)	600,820	194,525,652
	(I) By Agency (+)	1,577,033	4,299,385,718
	(J) Other - must footnote (+)	682	400,583,826
	(K) Total Collections on Delinquent Debt	17,175,665	8542058873

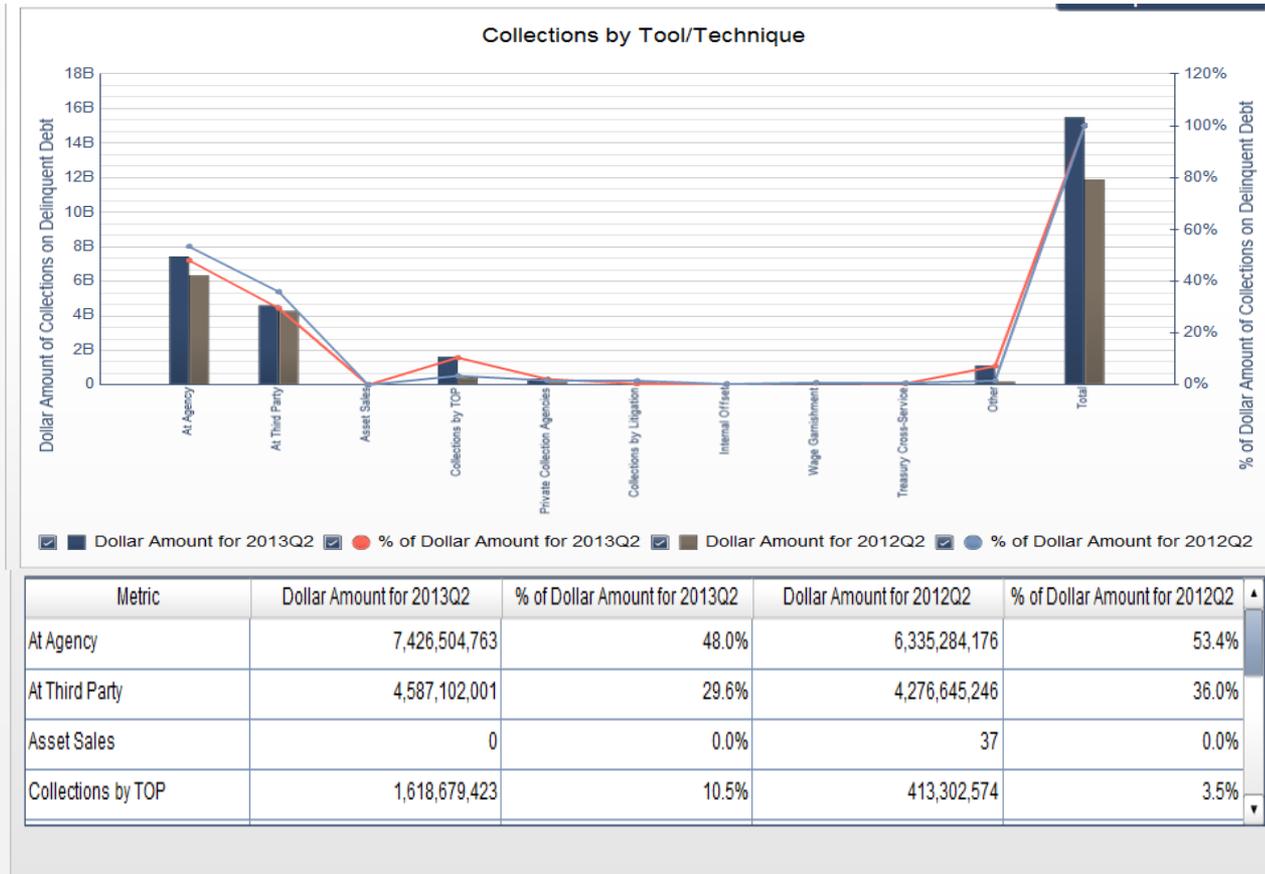
Dashboard Example

TROR Part 2 Section C



Dashboard Example

TROR Part 2 Section C



TROR Report Part 2 Section D and E

Currently Not Collectible (CNC) Debt Portfolio

Section D CNC Debt Status			
1	Currently Not Collectible Debts (Written Off and Not Closed Out)		
	(A) At Private Collection Agencies (+)	144	45,052,174
	(B) At Treasury or a Designated Debt Collection Center for Cross Servicing (+)	17,803,919	23,047,176,575
	(C) At Treasury for Offset (+)	439,658	2,839,433,405
	(D) Other - must footnote (+)	1,104,696	24,365,119,443
	(E) Total - Currently Not Collectible Debts (1A-D not mutually exclusive)	8,911,649	50,528,511,694
2	CNC Debts Closed Out During the Current FY (+)	87,576	783,133,254

Section E Indicates IRS 1099C Compliance

Section E Disposition of Closed-Out Debts			
1	Debts Closed Out During the Previous Calendar Year (CNC and Non-CNC Debts) (+)	1,013,922	4,372,764,622
	(A) Reported to IRS on Form 1099-C (-)	-264,563	-3,112,743,670
	(B) Not Reported, Eligible for 1099-C but not required (Less than \$600) (-)	-13,139	-4,491,433
	(C) Not Reported to IRS on Form 1099-C - (must footnote) 1-(1A + 1B)	736,220	1,255,529,519

1B
New Line Item
For FY14 Reporting

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 2014 Reporting Schedule](#)
- [Report Administrators](#)
- [ITFM 2-4100: Debt Management Reports](#)
- [TROR on Transparency.Treasury.gov](#)

Monthly Update - July 2014

- Agency reporting for the Treasury Report on Receivables and Debt Collection Activities begins on Tuesday, July 15, 2014 and ends on Tuesday, July 31, 2014 for the 3rd Quarter – FY 2014.

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

[TROR Access Request Form](#) 

[Rules of Behavior for the DMIS/TROR System](#) 

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](#) 

[New TROR Form](#) 

[New TROR Form with Formulas](#) 

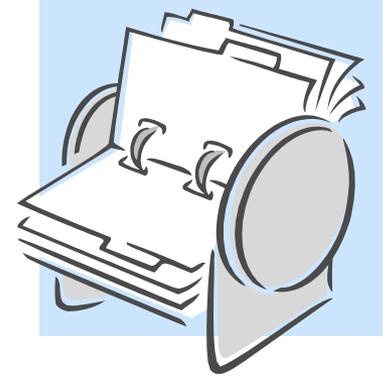
DMS is revising the TROR to support OMB's government-wide focus on improving debt collection.



TROR Points of Contact by Agency

DMS Agency Liaison Contacts	Agencies: CFO/NON-CFO
Jordan, Pamela: Pamela.Jordan@fiscal.treasury.gov	CFO: USDA, HUD, EPA, DOI, Department of the Treasury NON-CFO: FCC, EX-IM Bank, Farm Credit Administration, NARA, NCUA, Library of Congress (Leg. Br.)
Ellis-General, Brenda: Brenda.Ellis-General@fiscal.treasury.gov	CFO: NASA, Education, DHS, SBA NON-CFO: SEC, OPIC, Smithsonian, GAO (Leg. Br.) , NFA&H, NLRB, Office of Technology (Leg. Br.), FDIC, Gov. Ethics, Special Counsel, SSS, Fed. Med/Conc. Service, FEC, FLRA
Ferrette, Carolyn: Carolyn.Ferrette@fiscal.treasury.gov	CFO: State, AID, DOT, DOE, DOJ NON-CFO: SEC, EEOC, Office of Compliance, Presidio Trust, Fed. Mar. Comm., Funds Approp./Pres, Architect of the Capital (Leg. Br.) House/Senate (Leg. Br.), CBO (Leg. Br.), FERC, FTC, AFRH, Other Agencies.*
White, John: John.White@fiscal.treasury.gov	CFO: Commerce, DOL, OPM, NRC NON-CFO: PBGC, CFTC, CPSC, Neighborhood Reinvestment Corp., Peace Corps, RRB, U.S. Court of Appeals for Veterans Claims
Armstead, Mary: Mary.Armstead@fiscal.treasury.gov	CFO: NSF, GSA, DoD NON-CFO: Postal Svc.
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