



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) collects data from federal agencies 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, the Debt Collection Improvement Act of 1996 (DCIA), and the 120-day debt referral requirement of the Digital Accountability and Transparency Act of 2014.

DMS provides TROR information 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.

Using the Debt Management Information System (DMIS), agencies submit separate quarterly reports for direct loans, defaulted guaranteed loans, and for receivables generated from activities other than direct or defaulted guaranteed loans. The TROR captures information on non-tax receivables owed by the public to the federal government.

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, in its absence, to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).

Certification means that the delinquent debt amounts reported on the TROR for Cross-Servicing and Treasury Offset are correct and legally enforceable.

Financial Information Repository (FIR) – The TROR Dashboard

The TROR Dashboard provides usable, easy-to-understand summary information for Chief Financial Officers (CFOs) regarding billions of financial transactions the Treasury processes each year through interactive reports and visuals.

Agencies are able to analyze financial data trends and patterns while gaining insight about federal government.

Parts of the TROR

There are three parts of the TROR, as follows:

Part I – Status of Receivables

Section A – Receivables and Collections

Section B – Additional Receivables Data

Section C – Delinquent Debt (by Age)

Part II – Debt Management Tool and Technique Performance Data

Section A – Delinquent Debt 120 Days or Less

Section B – Delinquent Debt (Over 120 Days and Over 180 Days Delinquent) Eligible for referral to Treasury for Offset and Cross-Servicing

Section C – Collections on Delinquent Debt

Section D – Currently Not Collectible Debt Status

Section E – Disposition of Closed-Out Debts

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

Inquiries pertaining to the form or instructions should be directed to Debt Management Services, Bureau of the Fiscal Service.

Telephone Number: (202) 874-6810

ABOUT FISCAL SERVICE AND DEBT MANAGEMENT SERVICES

The U.S. Department of the Treasury's Bureau of the Fiscal Service assists federal agencies with the prevention, collection and resolution of debts owed to government agencies. Additionally, we provide debt collection services to the states. Debt Management Services (DMS) is the business area responsible for administering programs and services related to improper payments, receivables management and delinquent debt collection.