DEPARTMENT OF THE TREASURY
BUREAU OF THE FISCAL SERVICE
WASHINGTON, DC 20227

OCTOBER 2026

MEMORANDUM FOR ALL CHIEF FINANCIAL OFFICERS, DEPUTY CHIEF FINANCIAL OFFICERS, AND CHIEF CREDIT MANAGEMENT OFFICIALS

FROM: H. Glenn Flowers, II, Assistant Commissioner, Governmentwide Solutions

Horye G. Flowers Digitally signed by Horye G. Flowers
Date: 2026.10.23 10:19:36 -05'00'

SUBJECT: Annual Requirements for Fiscal Year (FY) 26 Year-End and Calendar Year (CY) 2027 Activities

The United States Department of the Treasury's Bureau of the Fiscal Service (BFS) plays a centralized role in the collection of debt owed to federal agencies. The purpose of this memorandum is to communicate two upcoming requirements related to: 1) FY 2026 year-end Treasury Report on Receivables (TROR) and Debt Collection Activities reporting, and 2) CY 2027 Annual Certification Agreement for Federal Nontax Debts.

FY2026 Verification and Certification Regarding the Treasury Report on Receivables Due From the Public

The TROR is the primary means for federal agencies to report information on nontax receivables and delinquent debt due from the public. All federal agencies who report TROR data must verify that the information previously reported to the TROR by the agency was accurate and that the ending receivables balance as reported on the TROR reconciles to the agency's financial statements.
Once verified, the Chief Financial Officer or the agency head must certify that they have performed this verification by signing and submitting a document entitled, FY2026 Verification and Certification Regarding the Treasury Report on Receivables Due From the Public for the Fiscal Year Ending September 30, 2026 ("Verification"). The Verification is **due to BFS by December 9, 2026.** The requirements and instructions have been posted on the BFS website:
https://fiscal.treasury.gov/debt-management/treasury-report-receivables-tror

If an agency cannot verify the accuracy of its receivables and debt collection information, the Chief Financial Officer or the agency head must provide an explanation and identify the bureaus or divisions within the agency that are unable to validate this information. The signed document and related questions must be emailed to: TROR@fiscal.treasury.gov.

CY 2027 Annual Certification Agreement for Federal Nontax Debts

Agencies are required to provide written certification to BFS. This process occurs each time an agency submits a debt to BFS. The facts to which the agency is submitting a certification with regard to each referral are set forth in an annual certification agreement which, among other things, requires agencies to certify that a referred debt is valid, legally enforceable, and that there are no bars to collection. The *Annual Agreement to Certify Federal Nontax Debts* covers the referral of federal nontax debts to the Centralized Receivables Service (CRS), Cross-Servicing Program, and the Treasury Offset Program (TOP) for collection purposes.

The *CY 2027 Agreement to Certify Federal Nontax Debts* is **due to BFS by December 04, 2026.** Details regarding this agreement have previously been communicated to your agency's designated points of contact by our agency relationship manager. All signed agreements or related questions must be sent to: DebtCertifications@fiscal.treasury.gov

If your agency does not provide a signed copy of this agreement to BFS by December 04, 2026, BFS may determine that it must reject referrals of new debts and cease collection on previously referred debts.

BFS made minor updates to the CY2027 version of the Certification Agreement compared to the version that was used for CY2026. Such changes include:

- Section II., D.1 and D.3: Added language about joint debtors in D.1(b) and recalling debts in D.3. The existing responsibilities for recall of a debt from Cross-Servicing, currently found in TFM Volume I, Part 3, Section 5030.50d, are being incorporated.
- Section III.A.1: Added language to clarify the existing statutory requirement that a valid debt must meet the definition of "claim" or "debt" as defined in 31 U.S.C. § 3701(b).
- Section III.D.3: Deleted the provision describing the due process requirements for certain older debts. These requirements are technically still effective and applicable per existing regulations in 31 CFR Part 285, Subpart A, but will be inapplicable to most new referrals.

- Section IV: Clarified that recertification applies to referrals of debts that were previously submitted to BFS and being re-referred for collection, whether those debts are in CRS, Cross-Servicing, and/or TOP. The Agreement previously only explicitly required recertification for TOP.
- Generally: Made non-substantive grammatical and technical edits.

We appreciate the opportunity to work with you to ensure the continued success of our debt collection efforts.

Enclosures