



**U.S. DEPARTMENT OF THE TREASURY
BUREAU OF THE FISCAL SERVICE**

**FY2026 Verification and Certification Regarding the Treasury Report on
Receivables Due From the Public for the Fiscal Year Ending September 30, 2026
("Verification")**

Instructions:

Only one Verification at the agency or department level may be submitted. The Verification must be signed (whether by pen and ink or by PIV card) and submitted by the agency/department head, Chief Financial Officer, or equivalent. The agency/department must report receivables with the program that first generated the receivables unless there was a transfer by book entry to another agency/department. Please email the completed and signed Verification or any questions to TROR@fiscal.treasury.gov by no later than December 9, 2026.

This Verification is submitted by:

(Creditor Agency).

I. Option 1

I have reviewed and verified the information presented in the Treasury Report on Receivables and Debt Collection Activities (TROR) submissions to the U.S. Department of the Treasury, Bureau of the Fiscal Service (BFS) for the fiscal year ending September 30, 2026. By signing below, I certify on behalf of Creditor Agency that, to the best of my knowledge, the receivables information specifically presented in the TROR, including the delinquent debt information reported in Part II, Section B, is accurate and consistent with the agency accounting systems.

Signature of Chief Financial Officer or Agency Head

Date

Printed Name

Title

*** OR ***

II. Option 2

I have reviewed the information presented in the TROR submissions to BFS for the fiscal year ending September 30, 2026. The receivables or delinquent debt information presented in the TROR is not consistent with the agency accounting systems. I have attached an explanation as to why verification is not possible, as well as, to the extent applicable, the audit opinion of the Financial Statements. To the extent applicable, the attached explanation defines differences and discrepancies resulting from TROR submissions reporting the gross book value of receivables, while audited financial statements and GTAS reflect the net present value.

Attached is a list identifying the reporting entities and the parts of the form that I am unable to verify with an explanation as to why verification is not possible, and a target date for when such verification can be submitted to BFS.

TROR Receivables (Part I, Section A, Line 7) \$ _____

Reconciliation Amount \$ _____

Amount Unable to Verify \$ _____

Financial Statement Receivables \$ _____

By signing below, I certify on behalf of Creditor Agency that, to the best of my knowledge, the figures provided above are true and correct and that the attached explanations fully address any circumstances that precluded verification.

Signature of Chief Financial Officer or Agency Head

Date

Printed Name

Title