



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

October 11, 2023

MEMORANDUM FOR ALL CFOS, DEPUTY CFOS and Chief Credit Management Officials

FROM: Linda C. Chero, Assistant Commissioner, Disbursing and Debt Management
SUBJECT: Annual Requirements for FY 2023 Year-End and CY 2024 Activities

The U.S. Department of the Treasury's Bureau of the Fiscal Service, 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 2023 year-end *Treasury Report on Receivables and Debt Collection Activities* (TROR) reporting and 2) CY 2024 Annual Certification Agreement for Federal Nontax Debts.

The TROR is the primary means for federal agencies to report information on receivables and delinquent debt due from the public. All federal agencies who report TROR data must also provide a year-end certification and verification. The TROR certification confirms that the delinquent debt information reported on the TROR is accurate and that the relevant debts are legally enforceable. The TROR verification confirms that the ending receivables balance on the TROR reconciles to your agency's financial statements.

Agencies must also sign the *Annual Agreement to Certify Federal Nontax Debts*, which 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. As described in the agreement, when an agency refers a debt to any of these programs, it is certifying, among other things, that the debt is valid and legally enforceable and that there are no bars to collection.

Attached to this memorandum are more details about the two requirements.

We appreciate the opportunity to work with you to increase government-wide collections and ensure the continued success of the debt collection programs.

Enclosure

Annual Requirements for FY 2023 Year-End and CY 2024 Activities

1. Combined Fiscal Year-End TROR Certification and Verification

The certification and verification of the TROR for activity reported as of September 30, 2023, is due to Fiscal Service by December 15, 2023. The requirements and instructions will be posted on the Fiscal Service website:

<https://fiscal.treasury.gov/debt-management/resources/debt-management-governmentwide-reports.html>

If an agency cannot verify and certify the accuracy of its receivables and debt collection information, the Chief Financial Officer (CFO) or the agency head must provide an explanation and identify the bureaus or divisions that are unable to validate this information. The signed document should be scanned and sent via email to: TROR@fiscal.treasury.gov

Please contact John White at john.white@fiscal.treasury.gov or (202) 874-7131 if you have any questions.

2. Annual Agreement to Certify Federal Nontax Debts for Calendar Year (CY) 2024

The CY 2024 Agreement to Certify Federal Nontax Debts is due to Fiscal Service by December 08, 2023. Details regarding this agreement, including recent revisions, have been communicated to your agency's designated points of contact by our agency relationship manager.

If your agency does not provide a signed copy of this agreement to Fiscal Service by December 08, Fiscal Service may determine not to collect on new debts referred by your agency in 2024 and/or return prior referrals. Signed agreements should be scanned and sent via email to:

Valencia.Thompson@fiscal.treasury.gov

Please contact Valencia Thompson at valencia.thompson@fiscal.treasury.gov or (205) 912-6327 if you have any questions.