

Welcome!

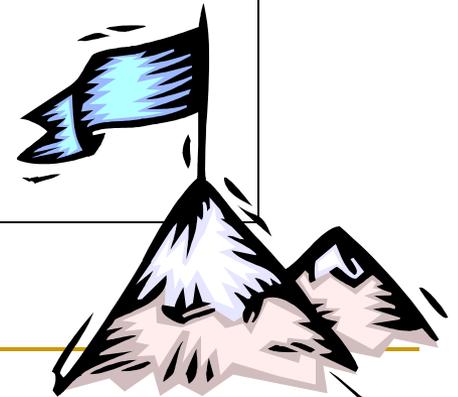


Treasury Report On

Receivables TROR Pilot Group

Mission of TROR Pilot Group

- The TROR Pilot Group's mission is to develop a revision to the Treasury Report on Receivables for implementation in the 1st quarter-FY 2006.
- The changes can either be to the form or the instructions.
- The philosophy of the group will be "We are here to make the report better, not overhaul or scrap the report".



Working Together Process

- Discussion format
- Decisions made by consensus (or default to vote, if needed). Hopefully we will not need to vote.
- Iterative process- The development process will be an iterative process. We will share proposed changes via DMS Web Site and text box on Web Site.
- Will be looking for comments back from group members, their colleagues, and other agency personnel who are stakeholders in the TROR.
- Progress (work) needs to be made between meetings, by all participants, as needed.



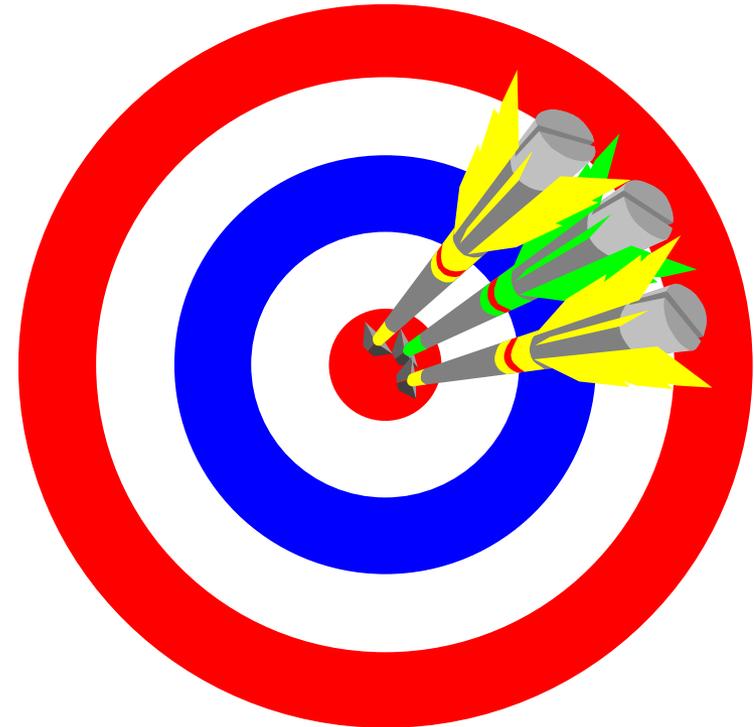
Group Process Courtesies

- **Practice Cell Phone Courtesy!**
- **Adhere to Established Break Times!**
- **Minimize Side Bars (Conversations)**
- **Honor commitments**
- **Actively participate in process**
- **Fully explore benefits for proposed changes**
- **Want to hear all ideas**



Pilot Group-Project Meeting Schedule

Activity	Date of Meeting
1. First Meeting of Pilot Group-Introduction and Brainstorming (Full day session) <ul style="list-style-type: none"> Introduction and review of report 	7/21/2004
2. Second Meeting of Pilot Group Meeting-Ideas for improvement from Breakout Groups (½ day session) <ul style="list-style-type: none"> Review ideas from agencies, colleagues and sub-groups. 	9/16/2004
3. Third Meeting of Pilot Group Meeting-Review of consolidated changes. (½ day meeting) <ul style="list-style-type: none"> Review revised form and proposed instructions. 	10/27/2004
4. Fourth Meeting of Pilot Group-Additional ideas for improvement of TROR reviewed and discussed. (½ day session) <ul style="list-style-type: none"> Review comments from agencies. 	11/17/2004
5. Fifth Meeting of Pilot Group-Review final form and instructions. (½ day session) <ul style="list-style-type: none"> Review final form and instructions. 	12/15/2004



Treasury Report on Receivables

What the agency representatives want out of the TROR Pilot Group:

- First hand understanding of the changes that will be made
- Changes to Part II, Section B
- Changes to represent needs of all of the Federal agencies needs
- Make report simpler
- Bring financial statements and TROR balances closer (net vs. gross)
- Clarification/simplification of Part II, Section B
- Part II, Section D, Debt Disposition
- Make sure that debt referral numbers represent actual status in Part II, Section B
- Streamline report
- Learn more about TROR and how it relates to the SGL balances
- Learn about changes in order to teach others in agency

Report on Receivables Due From the Public

Part I, Section A, revised

Report on Receivables Due From the Public-Proposed

Part I - Status of Receivables		
	Number	Dollars
Section A Receivables and Collections		
(1) Beginning FY Balance		
(2) New Receivables (+)		
(3) Accruals (+)		
(4) Collections on Receivables (-)		
(A) At Agency (-)		
(B) At Third Party (-)		
(C) Asset Sales (-)		
(D) Other - must footnote (-)		
(5) Adjustments (+ or -)		
(A) Reclassified/Adjusted Amounts (+ or -)		
(B) Adjustments Due to Sale of Assets (+ or -)		
(C) Consolidations (+ or -)		
(6) Amounts Written Off (-)		
(A) Currently not Collectible (-)		
(B) Written off and Closed Out (-)		
(7) Ending Balance		
(8) Subsets of Ending Balance - Total Receivables		
(A) Foreign/Sovereign Government (+)		
(B) State and Local Government (+)		
(C) Rescheduled Debt - Delinquent (+)		
(D) Rescheduled Debt - Non-Delinquent (+)		
(E) Interest & Late Charges (+)		



Report on Receivables Due From the Public (Cont.) Part I, Section B-Revised-version 1

Report on Receivables Due From the Public-Proposed

Part I - Status of Receivables		
	Number	Dollars
Section B Delinquent Debt by Age		
(1) Total Delinquencies (+)		
(A) 1-90 Days (+)		
(B) 91-180 Days (+)		
(C) 181-365 Days (+)		
(D) 1-2 Years (+)		
(E) 2-6 Years (+)		
(F) 6-10 Years (+)		
(G) Over 10 Years (+)		
(2) Subsets of Total Delinquencies		
(A) Commercial (+)		
(B) Consumer (+)		
(C) Foreign/Sovereign Government (+)		
(D) State and Local Government (+)		



Report on Receivables Due From the Public (Cont.), Part I, Section B-revised-version 2

Part I - Status of Receivables		
	Number	Dollars
Section B Delinquent Debt by Age		
(1) Total Delinquencies (+)		
(A) 1-90 Days (+)		
(B) 91-180 Days (+)		
(C) 181-365 Days (+)		
(D) 1-2 Years (+)		
(E) 2-6 Years (+)		
(F) 6-10 Years (+)		
(G) Over 10 Years (+)		
(2) Subsets of Total Delinquencies		
(A) Commercial/Consumer		
(i.) Commercial		
(ii.) Consumer		
(B) Government Debt		
(i.) Foreign/Sovereign		
(ii.) State and Local Government		



Report on Receivables Due From the Public (Cont.) – Part II, Section A, no revisions suggested.

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section A Delinquent Debt 180 Days or Less		
(1) Total Delinquencies 1-180 Days (+)		
(A) In Bankruptcy (+)		
(B) In Forbearance or In Formal Appeals Process (+)		
(C) In Foreclosure (+)		
(D) At Private Collection Agencies (+)		
(E) At DOJ (+)		
(F) Eligible for Internal Offset (+)		
(G) In Wage Garnishment (+)		
(H) At Treasury for Cross Servicing (+)		
(I) At Treasury for Offset (+)		
(J) At Agency (+)		
(K) Other - must footnote (+)		



Report on Receivables Due From the Public

(Cont.) Part II, Section B, Line 1-1st Revision

Report on Receivables Due From the Public-Revised

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section B Debt Eligible for Referral to Treasury for Offset and Cross-Servicing		
(1) Debt Eligible for Referral to Treasury for Offset		
(A) Delinquent Debt Over 180 Days (including CNC Debts)		
(B) In Bankruptcy (-)		
(C) Foreign/Sovereign Debt (-)		
(D) In Forbearance or Formal Appeals Process (-)		
(E) In Foreclosure (-)		
(F) Other - must footnote (+ or -)		
(G) Debt Eligible for Referral to Treasury for Offset (+)		
(H) Debt Referred to DOJ/Litigation (-)		
(I) Debt Eligible for Referral to Offset by Agency		
(J) Debt Referred to Treasury for Offset (-)		
(K) Debts Referred to TOP through Cross-Servicing		
(L) Balance of Debt Eligible for Referral by the Agency		



Report on Receivables Due From the Public

(Cont.) Part II, Section B, Line 2-1st Revision

Report on Receivables Due From the Public-Revised

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section B Debt Eligible for Referral to Treasury for Offset and Cross-Servicing		
(2) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing		
(A) Debt Eligible for Referral to Offset by Agency		
(B) At PCAs (-)		
(C) Eligible for Internal Offset (-)		
(D) Debt Exempted by Treasury from Cross Servicing (-)		
(E) Other - <u>must footnote</u> (+ or -)		
(F) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing		
(G) Debt Referred to Treasury or a Designated Debt Collection Center for Cross Servicing (-)		
(H) Balance of Debt Eligible for Referral by the Agency		



Report on Receivables Due From the Public

(Cont.) Part II, Section B, Line 1-2nd Revision

Report on Receivables Due From the Public-Revised

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section B Debt Eligible for Referral to Treasury for Offset and Cross-Servicing		
(1) Debt Eligible for Referral to Treasury for Offset		
(A) Delinquent Debt Over 180 Days plus Currently not Collectible Debts		
(B) Debts Not Legally Enforceable (i+ii+iii+iv+v)		
(i) In Bankruptcy (-)		
(ii) In Forbearance or Formal Appeals Process (-)		
(iii) In Foreclosure (-)		
(iv) Past Statute of Limitations for Offset (-)		
(v) Other - must footnote (+ or -)		
(C) Debts Legally Eligible for Offset (A-B)		
(D) Debts Not Required to be Referred for Offset (i+ii+iii)		
(i) Foreign/Sovereign Debt (-)		
(ii) At DOJ for Enforced Collection		
(iii) Other - must footnote (+ or -)		
(E) Debt Eligible for Referral to Treasury for Offset (+) (C-D)		
(F) Debt Referred to Treasury for Offset (-)		
(G) Debts Referred to TOP through Cross-Servicing		
(H) Balance of Debt Eligible for Referral by the Agency		



Report on Receivables Due From the Public

(Cont.) Part II, Section B, Line 2-2nd Revision

Report on Receivables Due From the Public-Revised

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
(2) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing		
(A) Debt Eligible for Referral to Offset by Agency (Generated from Lines 1, B, iv and 1E)		
(B) Debts Exempt from Mandatory Referral to Cross-Servicing (i+ii+iii+iv)		
(i) At PCAs Hired by Agency(-)		
(ii) Collected by Non-centralized Offset		
(iii) Debt Exempted by Treasury from Cross Servicing (-)		
(iv) Other - <u>must footnote</u> (+ or -)		
(C) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing		
(D) Debt Referred to Treasury or a Designated Debt Collection Center for Cross Servicing (-)		
(E) Balance of Debt Eligible for Referral by the Agency		



Report on Receivables Due From the Public (Cont.) Part II, Section C

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section C Collections		
(1) Collections on Delinquent Debt		
(A) By Private Collection Agencies (+)		
(B) By Litigation (+)		
(C) By Internal Offset (+)		
(D) By Third Party (+)		
(E) By Asset Sales (+)		
(F) By Wage Garnishment (+)		
(G) By Treasury/Designated Debt Collection Center Cross Servicing (+)		
(H) By Treasury for Offset (+)		
(I) By Agency (+)		
(J) Other - must footnote (+)		



Report on Receivables Due From the Public (Cont.) Part II, Section D

Report on Receivables Due From the Public-Revised

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section D Debt Disposition		
(1) Currently not Collectible (Written Off and Not Closed Out)		
(A) At Private Collection Agencies (+)		
(B) At Treasury or a Designated Debt Collection Center for Cross Servicing (+)		
(C) At Treasury for Offset (+)		
(D) Other - must footnote (+)		
(2) Debts Reported to IRS on Form 1099-C (Written Off and Closed Out)		
(3) Disposition of Debts Closed Out by CY for Tax Compliance Purposes		
(A) CNC Reclassified as Closed Out During the Current CY (+)		
(B) Total of CNC Debts Closed Out During Previous CY (+)		
(C) Closed Out Debts Not Reported to IRS on 1099-C - (must footnote) (+)		



Report on Receivables Due From the Public

(Cont.) - Footnotes

Part III - Footnotes

Agency Contact Information

Preparer's Name: _____

Telephone Number: _____

Preparer's Facsimile No.: _____

E-Mail Address: _____

Supervisor's Name: _____

Telephone Number: _____

Address: _____

E-Mail Address: _____

City: _____ State: _____

Zip Code: _____



Report on Receivables Due From the Public

System Enhancements for DMIS-Suggestions

- Separation of entry and approval function for TROR
- Remove shading from TROR form for printing
- Prefill negatives in on-line form
- Add footnote formatting
- Save last preparer contact
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Report on Receivables Due From the Public Review Workbook

- Homework assignment
 - Review TROR Workbook
 - Suggest ways to improve instructions
 - Format
 - Clarification of specific sections