



United States Department of the Interior

OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20240



FINANCIAL MANAGEMENT MEMORANDUM NO. 2010-019 (Vol.IX.B)

To: Bureau Assistant Directors, Administration
Bureau Chief Financial Officers
Director, National Business Center
Bureau Finance Officers

NOV 03 2010

From: Don Geiger *Don Geiger*
Acting Director, Office of Financial Management

Subject: Treasury Report on Receivables and Financial Statement Reconciliation –
Combined Certification and Verification

This Financial Management Memorandum (FMM) requires that all areas within bureaus/offices with responsibility for reporting “Receivables Due from the Public” on the Treasury Report on Receivables (TROR) to:

- Certify that 4th quarter (year-end) delinquent debt information reported on the TROR for cross servicing and offset in Part II, Section B, is correct and enforceable.
- Verify that the information presented in Part I, Section A, Ending Balance line of the “Report on Receivables Due from the Public” reconciles to the receivable balances in the bureau’s Form and Content – Audited Financial Statement, i.e. the Balance Sheet and FACTS, and
- Maintain financial statement reconciliation work papers and prepare a reconciliation worksheet to support the certification and verification statement.

For FY 2010, bureaus/offices with TROR reporting responsibilities are required to complete the attached combined certification/verification form (copy attached) and submit this form together with the preliminary TROR and reconciliation worksheet no later than November 12, 2010.

Please send the required information via e-mail to Jonathan_House@ios.doi.gov or fax to the Office of Financial Management, Attn: Jonathan House at 202 208-6940. If you have questions, please contact Jonathan House directly at 202 208-3840.

Attachment

cc: PFM TROR Contacts
Replaces FMM 2009-029