



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

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FINANCIAL MANAGEMENT MEMORANDUM 2014-002 (Vol. IX.B)

To: Bureau Chief Financial Officers

From: Douglas A. Glenn *D.A. Glenn*
Deputy Chief Financial Officer and Director
Office of Financial Management

Subject: 2013 Treasury Report on Receivables and Debt Collection Activities 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 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 I); and
- Maintain financial statement reconciliation work papers and prepare a reconciliation worksheet to support the certification and verification statement.

The Department of Treasury's Financial Management Service (FMS) acknowledges there will be differences among the balances reported since the Receivables Report presents the gross book value of receivables as opposed to the net present value presented on the Audited Financial Statements and in FACTS I. Bureaus/Offices are required to define these differences and disclose any discrepancies in the reconciliation worksheet.

For fiscal year 2013, Bureaus/Offices with TROR reporting responsibilities are required to complete the attached combined certification/verification form, with signature approval from the Bureau Chief Financial Officer (CFO) or his/her designee, and submit the form with the Bureaus 4th quarter TROR and Bureau reconciliation worksheet no later than **Wednesday, December 04, 2013.**

The Bureau/Office forms will then be consolidated by the Office of Financial Management (PFM) and a Departmental certification/verification form will be submitted to the FMS under the Department's CFO signature.

We appreciate your cooperation with this request. Signed forms, TRORs and Bureau reconciliation worksheets may either be faxed to Monica Taylor Lane at (202) 208-6940 or scanned and emailed to Monica_Lane@ios.doi.gov. The PFM will work closely with Bureaus/Offices to adhere to the Department of Treasury's guidelines. If you have any questions, please contact Monica Taylor Lane at (202) 219-0213.

Attachment

cc: Bureau Finance Officers
PFM TROR Contacts

Replaces FMM 2013-003