



DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE
WASHINGTON, D.C. 20227

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May 9, 2007

Mr. Peter Rabideau
Acting Chief Financial Officer
Nuclear Regulatory Commission
11545 Rockville Pike, Rm. T9F1
Rockville, MD 20852

Dear Mr. Rabideau:

The Department of the Treasury's Financial Management Service (FMS) issued the audited *Financial Report of the United States Government (FR)* on December 15, 2006. For the third consecutive year, we have met our accelerated deadline as a result of the agencies' timely reporting. Your efforts and support are very much appreciated.

The purpose of this letter is to notify you of your agency's performance results in fiscal year 2006, the enhancements in the Governmentwide Financial Report System (GFRS) in fiscal year 2007, and the new Inspector General (IG) third-quarter audit requirements for fiscal year 2007.

Fiscal Year 2006 Performance Results

The attached four enclosures (discussed below) provide you with the results of your agency's financial data reporting performance for fiscal year 2006. These enclosures will be important references for fiscal year 2007 reporting. FMS is requesting your attention to resolve 2006 reporting issues and to avoid similar reporting problems in 2007. To further assist you in this regard, FMS will issue the current fiscal year Treasury Financial Manual (TFM) release in May 2007.

Enclosure 1 consists of the GFRS and the Intragovernmental Activity Performance Measures Report. Enclosure 2 details any journal vouchers and notes adjustments that FMS processed to align the GFRS submission to your audited agency financial statements. These adjustments were made after the IG locked and opined on the GFRS data. Enclosure 3 lists all reciprocal categories (RCs) by United States Standard General Ledger (USSGL) account. This enclosure is provided as a reference for the RCs shown on the scorecard. Enclosure 4 shows your agency's USSGL Based Financial Statement (GF010) reports. These USSGL based financial statements are derived from your Federal Agencies' Centralized Trial Balance System reporting, which should support your agency's centralized accounting system.

The report is a crosswalk of agency adjusted trial-balance data to the GFRS Closing Package line items, however, some amounts may not agree to your audited financial statements. This is due to the system's incapability to crosswalk a USSGL account to multiple Closing Package lines, including inactive lines as indicated by the "I" to the left of the title.

Fiscal Year 2007 GFRS Enhancements

The GFRS is used to compile the FR from agency financial statements, and it continues to be enhanced. For fiscal year 2007, GFRS enhancements will include agency data rollover from the prior year for selected notes and improvements in the reports utility feature. Also, beginning third quarter fiscal year 2007, agencies will be required to retrieve their quarterly intragovernmental activity reports from GFRS using the integrated query application, Discoverer Viewer. This new process will expedite the delivery of these important reports to the agency users.

Fiscal Year 2007 IG Third-Quarter Audit Requirements

One of the key causes for the disclaimer of opinion on the FR historically relates to the significant number of agencies that were not able to adequately reconcile material intragovernmental differences with their trading partners. To obtain further information on the causes of these long-standing differences, agencies can expect that their IG/IPA will be required to perform a more targeted audit procedure concerning their material intragovernmental imbalances at the end of third quarter 2007. The detail of the requirements will be published in the Office of Management and Budget's audit bulletin, *Audit Requirements for Federal Financial Statements*.

We appreciate the efforts of the agencies that performed these optional procedures for fiscal year 2006. However, after reviewing the quality of and the detailed responses to the IG Agreed-Upon Procedures for fiscal year 2006, we strongly recommend that agencies take the following actions:

- Update departmental policies and guidelines to ensure the accuracy of the intragovernmental reporting;
- Resolve on-going reportable conditions; and
- Perform and complete all the steps of the third-Quarter Audit Requirements.

Please be advised that the timeliness and completeness of the audit requirements will be incorporated into your agency's performance measures for fiscal year 2007.

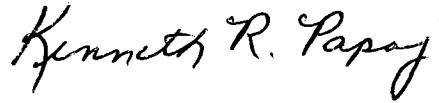
Fiscal Year 2007 Agency Support

Because of the peculiarities of the calendar, the compilation of the fiscal year 2007 FR on a timely basis will be more challenging than usual. A key factor in our ability to ensure the accuracy, consistency, and integrity of the agency's Closing Package data is based on

the agencies prompt responsiveness to our request for clarification, additional information, or adjustments. In that regard, we are requesting that your agency have key personnel who are knowledgeable of the agency's financial statements, as well as the Closing Package submission available throughout the FR compilation process. The availability of key personnel will be especially important over the Thanksgiving Day weekend, when we will be analyzing the Closing Package data and compiling the FR.

FMS continues to address areas of concern identified by the Government Accountability Office's fiscal year 2006 audit report. We expect agencies will seek to improve the quality of existing data, review recordkeeping and documentation procedures, and make a commitment to properly account for and reconcile intragovernmental activity and balances. If your staff has any questions or requires further information, please have them contact Faye McCreary, Director, Financial and Budget Reports Directorate, at (202) 874-9910.

Sincerely,

A handwritten signature in cursive script that reads "Kenneth R. Papaj".

Kenneth R. Papaj

Enclosures

cc: Honorable Hubert T. Bell, Inspector General
Mr. Jessie Funches, Deputy Chief Financial Officer
Ms. Linda Combs, OMB
Mr. Gary Engel, GAO
Mr. Robert Reid, OFAS

**FY 2006 Performance Measures
U.S. Nuclear Regulatory Commission (3100)**

Enclosure 1

Performance Indicator: (1) Timeliness					
Performance Element - Closing Package	FY 2006 Performance Goals	Results/Goals Met			If 'NO', received date
		YES	NO	NA	
a. Closing Package and FACTS I Submissions	Submitted to FMS on time	X			
Performance Element - Intragovernmental					
Performance Element - Intragovernmental	FY 2006 Performance Goals	Results/Goals Met			If 'NO', received date
		YES	NO	NA	
a. Intragovernmental ("F" transactions) 4th Quarter Agency Data File	Submitted to FMS by 10/19/06	X			
b. Intragovernmental CFO Representation Letter	Submitted to FMS by 11/22/06	X			
Performance Indicator: (2) Reconciliation of Unexplained Differences					
Performance Element - Intragovernmental	FY 2006 Performance Goals	Results/Goals Met			If 'NO', reporting %
		YES	NO	NA	
a. 4th Quarter Unexplained ("Unknown") IFCS Differences with Central Fiduciary Agency	Unexplained Difference is less than 10% of agency's IFCS reporting total for each central fiduciary agency	X			
b. Closing Package Unexplained ("Unknown") Material Differences with Trading Partner	Unexplained Difference is less than 10% of agency's total material difference with trading partner		X		35.60%
c. Agency Closing Package Confirmed Data vs. Trading Partner Closing Package Confirmed Data	Confirmed Difference is less than 10% of agency's total material difference with trading partner (excludes RC 22, 23, & 24)	X			See Note 1, Additional Information
Performance Indicator: (3) Consistency/Integrity					
Performance Element - Closing Package	FY 2006 Performance Goals	Results/Goals Met			If 'NO', explanation below
		YES	NO	NA	
a. Agency Closing Package Data vs. Agency Audited Financial Statements	Data reported in GFRS was reliable and reflected agency's Performance and Accountability Report (PAR)	X			
b. Agency Closing Package Data vs. FR Line Item Reclassifications	Reclassified to the appropriate Closing Package line item	X			
Performance Element - Intragovernmental	FY 2006 Performance Goals	Results/Goals Met			If 'NO', reporting %
		YES	NO	NA	
a. Agency Closing Package Data with Unidentified Trading Partner Usage	Less than 10% of total intragovernmental activity	X			
b. Agency Closing Package Data vs. Trading Partner Closing Package Data	Difference is less than 10% of total intragovernmental activity [excludes Treasury General Fund (TP99), RC 25 & 29, Independent agencies, and Judiciary/Congress]	X			
Performance Indicator: (4) Completeness					
Performance Element - Closing Package	FY 2006 Performance Goals	Results/Goals Met			If 'NO', opinion received,
		YES	NO	NA	
a. Closing Package Opinion	Unqualified Opinion	X			
Performance Element - Intragovernmental	FY 2006 Performance Goals	Results/Goals Met			If 'NO', opinion received,
		YES	NO	NA	
a. Intragovernmental IG Agreed Upon Procedures - Optional in FY 2006, new instructions for FY 2007 reporting will be released by the Office of Management and Budget.					
Additional Information					
Note 1: Agencies should begin to utilize the "Comparative Status of Disposition Report" to resolve all "confirmed vs. confirmed" differences with their trading partners.					

Journal Voucher (JV) and Notes Adjustments prepared by FMS after agency data was submitted and locked by agency IG. Please make a note of these items for your future reporting in GFRS.

FY 2006 data only
No JVs processed.

Intragovernmental Reporting & Analysis System, FMS



Report No. 6b
All Reciprocal Categories by USSGL Account - FY 2006Current Date:
2/20/2007

Category: 01 --- Securities Issued by Federal Agencies Under General & Special Authority

1610 Investments in U.S. Treasury Securities Issued by Bureau of the Public De

1611 Discount on U.S. Treasury Securities Issued by Bureau of the Public Debt

1612 Premium on U.S. Treasury Securities Issued by Bureau of the Public Debt

1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued

1618 Market Adjustment - Investments

1620 Investments in Securities Other Than Bureau of the Public Debt Securities

1621 Discount on Securities Other Than Bureau of the Public Debt Securities

1622 Premium on Securities Other Than Bureau of the Public Debt Securities

1623 Amortization of Premium and Discount on Securities Other Than Bureau of

1630 Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of

1631 Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of th

1633 Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by t

1638 Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds

1639 Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bo

1690 Other Investments

2530 Securities Issued by Federal Agencies Under General and Special Financi

2531 Discount on Securities Issued by Federal Agencies Under General and Sp

2532 Premium on Securities Issued by Federal Agencies Under General and Sp

2533 Amortization of Discount/Premium on Securities Issued by Federal Agenci

2540 Participation Certificates

Category: 02 --- Federal Interest Receivable/Federal Interest Payable

1340 Interest Receivable

1349 Allowance for Loss on Interest Receivable

2140 Accrued Interest Payable

Category: 03 --- Interest Revenue & Expense, Gains & Losses on Federal Investments

5311 X Interest Revenue-Investments

5311 T Interest Revenue-Investments

5318 T Contra Revenue for Interest Revenue-Investments

5318 X Contra Revenue for Interest Revenue-Investments

6320 Interest Expenses on Securities

7111 T Gains on Disposition of Investments

Intragovernmental Reporting & Analysis System, FMS
All Reciprocal Categories by USSGL Account, Rpt. 6b

7111	X	.....	Gains on Disposition of Investments
7180	T	.....	Unrealized Gains
7180	X	.....	Unrealized Gains
7211	X	.....	Losses on Disposition of Investments
7211	T	.....	Losses on Disposition of Investments
7280	X	.....	Unrealized Losses
7280	T	.....	Unrealized Losses

Category: 05 --- Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue

5310	T	.....	Interest Revenue-Other
5310	X	.....	Interest Revenue-Other
5312	T	.....	Interest Revenue-Loans Receivable/Uninvested Funds
5312	X	.....	Interest Revenue-Loans Receivable/Uninvested Funds
5317	T	.....	Contra Revenue for Interest Revenue-Loans Receivable
5317	X	.....	Contra Revenue for Interest Revenue-Loans Receivable
5319	X	.....	Contra Revenue for Interest Revenue-Other
5319	T	.....	Contra Revenue for Interest Revenue-Other
6310		.....	Interest Expenses on Borrowing from BPD and/or FFB
6330		.....	Other Interest Expenses

Category: 06 --- Gains and Losses on Federal Borrowings

7112	T	.....	Gains on Disposition of Borrowings
7112	X	.....	Gains on Disposition of Borrowings
7190	T	.....	Other Gains
7190	X	.....	Other Gains
7212	T	.....	Losses on Disposition of Borrowings
7212	X	.....	Losses on Disposition of Borrowings
7290	X	.....	Other Losses
7290	T	.....	Other Losses

Category: 17 --- Federal Loans Receivable/Federal Loans Payable

1350		.....	Loans Receivable
1359		.....	Allowance for Loss on Loans Receivable
2510		.....	Principal Payment to the Bureau of the Public Debt
2520		.....	Principal Payable to the Federal Financing Bank
2590		.....	Other Debt

Intragovernmental Reporting & Analysis System, FMS
All Reciprocal Categories by USSGL Account, Rpt. 6b

Category: 18 --- Financing Sources Transferred In/Out Without Reimbursement

5720 Financing Sources Transferred In Without Reimbursement
 5730 Financing Sources Transferred Out Without Reimbursement

Category: 19 --- Appropriation Transfers In/Out

5740 Appropriated Earmarked Receipts Transferred In
 5745 Appropriated Earmarked Receipts Transferred Out
 5750 Expenditure Financing Sources - Transfers-In
 5755 Nonexpenditure Financing Sources - Transfers-In
 5760 Expenditure Financing Sources - Transfers-Out
 5765 Nonexpenditure Financing Sources - Transfers-Out

Category: 21 --- Employee Benefit Contributions Receivables and Payables

1320 Employment Benefit Contributions Receivable
 2213 Employer Contributions and Payroll Taxes Payable
 2215 Other Post-Employment Benefits Due and Payable
 2225 Unfunded FECA Liability
 2290 Other Unfunded Employment Related Liability

Category: 22 --- Accounts Receivable, Accounts Payable, and Other Liabilities

1310 Accounts Receivable
 1319 Allowance for Loss on Accounts Receivable
 2110 Accounts Payable
 2120 Disbursements in Transit
 2130 Contract Holdbacks
 2190 Other Accrued Liabilities
 2990 Other Liabilities

Category: 23 --- Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Credits

1410 Advances to Others
 1450 Prepayments
 2310 Advances from Others
 2320 Deferred Credits

Category: 24 --- Intra-governmental buy/sell costs/revenues

2170 Subsidy Payable to Financing Account
 2179 Contra Liability for Subsidy Payable to Financing Account

Intragovernmental Reporting & Analysis System, FMS
All Reciprocal Categories by USSGL Account, Rpt. 6b

2950		.....	Liability for Subsidy Related to Undisbursed Loans
5100	X	.....	Revenue from Goods Sold
5109	X	.....	Contra Revenue for Goods Sold
5200	X	.....	Revenue from Services Provided
5209	X	.....	Contra Revenue for Services Provided
5900	X	.....	Other Revenue
5900	T	.....	Other Revenue
5909	X	.....	Contra Revenue for Other Revenue
5909	T	.....	Contra Revenue for Other Revenue
6100		.....	Operating Expenses/Program Costs
6190		.....	Contra Bad Debt Expense - Incurred for Others
6720		.....	Bad Debt Expense
6790		.....	Other Expenses Not Requiring Budgetary Resources
6800		.....	Future Funded Expenses
6900		.....	Nonproduction Costs
8801		.....	Offset for Purchases of Capitalized Assets
8802		.....	Purchases of Capitalized Assets
8803		.....	Purchases of Inventory and Related Property
8804		.....	Purchases of Assets - Other
<u>Category:</u>	25	---	Intragovernmental Imputed Costs/Imputed Financing Sources
5780		.....	Imputed Financing Sources
6730		.....	Imputed Costs
<u>Category:</u>	26	---	Benefit program Costs/Revenues
5400	T	.....	Benefit Program Revenue
5400	X	.....	Benefit Program Revenue
5409	T	.....	Contra Revenue for Benefit Program Revenue
5409	X	.....	Contra Revenue for Benefit Program Revenue
6400		.....	Benefit Expense
6850		.....	Employer Contributions to Employee Benefit Programs Not Requiring Curr
<u>Category:</u>	27	---	Federal Transfers Receivable/Federal Transfers Payable
1330		.....	Receivable for Transfers of Currently Invested Balances
1335		.....	Expenditure Transfers Receivable
2150		.....	Payable for Transfers of Currently Invested Balances

Intragovernmental Reporting & Analysis System, FMS
All Reciprocal Categories by USSGL Account, Rpt. 6b

2155	.....	Expenditure Transfers Payable
Category: 28 --- Unexpended Appropriations-Transferred-In/Out		
3102	.....	Unexpended Appropriations-Transfers-in
3103	.....	Unexpended Appropriations-Transfers-out
Category: 29 --- Uncategorized - SGLs that are NOT assigned to any other category		
1010	.....	Fund Balance With Treasury
1360	.....	Penalties, Fines and Administrative Fees Receivable
1369	.....	Allowance for Loss on Penalties, Fines & administrative fees receivable
1921	.....	Receivable from Appropriations
1990	.....	Other Assets
2400	.....	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections
2940	.....	Capital Lease Liability
2960	.....	Accounts Payable From Canceled Appropriations
2970	.....	Resources Payable to Treasury
2980	.....	Custodial Liability
5320	T	..... Penalties, Fines and Administrative Fees Revenue
5320	X	..... Penalties, Fines and Administrative Fees Revenue
5329	T	..... Contra Revenue for Penalties, Fines and Administrative Fees
5329	X	..... Contra Revenue for Penalties, Fines and Administrative Fees
5790	T	..... Other Financing Sources
5790	X	..... Other Financing Sources
5800	T	..... Tax Revenue Collected
5801	T	..... Tax Revenue Accrual Adjustment
5809	T	..... Contra Revenue for Taxes
5890	T	..... Tax Revenue Refunds
5990	T	..... Collections for Others
5990	X	..... Collections for Others
5991	T	..... Accrued Collections for Others
5991	X	..... Accrued Collections for Others
7400		..... Prior-Period Adjustments Due to Correction of Errors
7401		..... Prior-Period Adjustments Due to Changes in Accounting Principles
7500	X	..... Distribution of Income - Dividend
7500	T	..... Distribution of Income - Dividend

Note: The GF010 Report is a crosswalk of agency ATB data to the GFRS Closing Package line items, however, some amounts may not agree to your audited financial statements due to the system's incapability to crosswalk a SGL account to multiple Closing Package lines, including inactive lines as indicated by the "I" to the left of the title.

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

Enclosure 4

GF010-USSGL Based Financial Statement

Statement: BALANCE SHEET

Fiscal Year: 2006 Period: SEPTEMBER

Type: Comparative

Reported In: WHOLE DOLLARS Decimal: ZERO

Entity: 3100 - U. S. Nuclear Regulatory Commission

Amounts presented as debits and credits(-)

FY 2006-SEPTEMBER

FY 2005-SEPTEMBER

Assets:**Non-Federal**

Cash and Other Monetary Assets	0	0
Accounts and Taxes Receivable	71,283,354	60,753,801
Loans Receivable	3,688	3,516
Inventory and Related Property	0	0
Property, Plant and Equipment	26,915,571	26,982,549
Securities and Investments	0	0
Other Assets	18,896	66,180
Total Non-Federal Assets	98,221,507	87,806,046

Federal

Fund Balance with Treasury	281,714,581	220,691,866
Federal Investments	0	0
Accounts Receivable	3,903,803	3,226,883
Interest Receivable	0	0
Loans Receivable	0	0
Transfers Receivable	0	0
Benefit Program Contributions Receivable	0	0
Advances to Others and Prepayments	2,247,070	1,961,460
Other Assets (without reciprocals)	0	0
Total Federal Assets	287,865,453	225,880,209
Total Assets	386,086,961	313,686,256

Liabilities**Non-Federal**

Accounts Payable	(22,940,067)	(21,296,017)
Federal Debt Securities Held by the Public	0	0
Federal Employee and Veteran Benefits Payable	(8,669,388)	(9,365,264)
Environmental and Disposal Liabilities	0	0
Benefits Due and Payable	0	0
Loan Guarantee Liabilities	0	0
Insurance Programs	0	0
Other Liabilities	(52,637,150)	(48,328,532)
Total Non-Federal Liabilities	(84,246,605)	(78,989,813)

Federal

Accounts Payable	(83,271,548)	(71,361,932)
Federal Debt	0	0
Interest Payable	0	0

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

Enclosure 4

GF010-USSGL Based Financial Statement

Statement: BALANCE SHEET

Fiscal Year: 2006 Period: SEPTEMBER

Type: Comparative

Reported In: WHOLE DOLLARS Decimal: ZERO

Entity: 3100 - U. S. Nuclear Regulatory Commission

Amounts presented as debits and credits(-)

	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
Loans Payable	0	0
Transfers Payable	0	0
Benefit Program Contributions Payable	(3,911,361)	(3,756,996)
Advances from Others and Deferred Credits	(74,090)	(2,090,560)
Other Liabilities (without reciprocals)	(1,990,208)	(3,979)
Total Federal Liabilities	(89,247,207)	(77,213,467)
Total Liabilities	(173,493,812)	(156,203,281)
Net Position		
Net Position-Earmarked Funds and General Government		
Net Position-General Government		
Net Position-Earmarked Funds	(212,593,149)	(157,482,975)
Total Net Position	(212,593,149)	(157,482,975)
Total Liabilities and Net Position	(386,086,961)	(313,686,256)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

Enclosure 4

GF010-USSGL Based Financial Statement

Statement: STATEMENT OF CHANGES IN NET POSITION Fiscal Year: 2006 Period: SEPTEMBER
 Type: Comparative Reported In: WHOLE DOLLARS Decimal: ZERO
 Entity: 3100 - U. S. Nuclear Regulatory Commission

Amounts presented as debits and credits(-)

	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
Beginning Net Position	(157,482,975)	(137,475,772)
Non-Federal Prior Period Adjustments (Not Restated)	0	0
Federal Prior Period Adjustments (Not Restated)	0	0
Adjusted Beginning Net Position Balance	(157,482,975)	(137,475,772)
Non-Federal Nonexchange Revenue		
Individual Income Tax and Tax Withholdings	0	0
Corporation Income Taxes	0	0
Unemployment Taxes	0	0
Excise Taxes	0	0
Estate and Gift Taxes	0	0
Custom Duties	0	0
Other Taxes and Receipts	(589,125)	(7,343,634)
Miscellaneous Earned Revenue	0	0
Total Non-Federal Nonexchange Revenue	(589,125)	(7,343,634)
Federal Nonexchange Revenue		
Federal Securities Interest Revenue	0	0
Borrowing and other interest revenue	0	0
Benefit Program Revenue (nonexchange)	0	0
Other taxes and receipts	0	0
Total Federal Nonexchange Revenue	0	0
Budgetary Financing Sources:		
Appropriations Received	(72,532,063)	(601,245,000)
Unexpended Appropriations transferred in	(1,587,531)	(70,390,515)
Unexpended Appropriations transferred out	0	534,119,419
Other Adjustments (recissions, etc.)	719,070	480,998
I Appropriations Used		
Appropriation transfers-in	(45,656,820)	0
Appropriation transfers-out	0	0
Other Financing Sources	12,003,741	17,268,332
Total Budgetary Financing Sources	(107,053,603)	(119,766,766)
Other Financing Sources:		
Transfers-in Without Reimbursement	(624,041,937)	(534,119,419)
Transfers-out Without Reimbursement	624,041,937	534,119,419
Imputed Financing Source	(28,021,624)	(25,903,752)
Total Other Financing Sources	(28,021,624)	(25,903,752)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

Enclosure 4

GF010-USSGL Based Financial Statement

Statement: STATEMENT OF CHANGES IN NET POSITION Fiscal Year: 2006 Period: SEPTEMBER

Type: Comparative Reported In: WHOLE DOLLARS Decimal: ZERO

Entity: 3100 - U. S. Nuclear Regulatory Commission

Amounts presented as debits and credits(-)

	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
Unreconciled Transactions		
PPA-Change in Accounting Principle		
PPA-Correction of Errors		
Net Cost	80,554,178	133,006,949
Ending Net Position Balance	(212,593,149)	(157,482,975)

**U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System**

Enclosure 4

GF010-USSGL Based Financial Statement

Statement: STATEMENT OF NET COST

Fiscal Year: 2006 Period: SEPTEMBER

Type: Comparative

Reported In: WHOLE DOLLARS Decimal: ZERO

Entity: 3100 - U. S. Nuclear Regulatory Commission

Amounts presented as debits and credits(-)

	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
Gross Cost:		
Non-Federal Gross Cost	525,152,647	490,399,623
Interest on Debt Held by the Public	0	0
Total Non-Federal Gross Cost	525,152,647	490,399,623
Federal Gross Cost		
Benefit Program Costs	51,480,209	49,670,594
Imputed Costs	28,021,624	25,903,752
Buy/Sell Costs	115,940,591	117,025,258
Federal Securities Interest Expense	0	0
Borrowing and Other Interest Expense	0	0
Borrowing Losses	0	0
I Other Costs (without reciprocals)	0	0
Total Federal Gross Cost	195,442,423	192,599,604
Department Total Gross Cost	720,595,070	682,999,228
Earned Revenue		
Non-Federal Earned Revenue	(600,350,342)	(515,580,312)
Federal Earned Revenue		
Benefit Program Revenue (exchange)	0	0
Buy/Sell Revenue	(39,690,550)	(34,411,967)
Federal Securities Interest Revenue (exchange)	0	0
Borrowing and Other Interest Revenue (Exchange)	0	0
Borrowings Gains	0	0
Other Revenue (without reciprocals)	0	0
Total Federal Earned Revenue	(39,690,550)	(34,411,967)
Department Total Earned Revenue	(640,040,892)	(549,992,279)
Net Cost	80,554,178	133,006,949