


MATERIAL DIFFERENCES REPORT Fiscal Year : '2009' , Quarter : '2' Agency Contact/Pn/E-mail: Raji.Thaivalappil/301-415-7859/Raji.Thaivalappil@nrc.gov

Agency: U.S. Nuclear Regulatory Commission
 Agency Code: 31

TP	RC	P_OR_S	Amount - Reporting Agency	Amount - Partner	Amount - Difference	1. Confirmed Rptg	2. Acctg Methn Difference	3. Acctg/Rptg Error	4. Timing Diff - CY	5. Unknown	6. Timing Diff - PY
14	22	P	288,300	1,430,319	1,142,019	X					
14	24	P	3,064,121	4,454,173	1,390,052	X					
15	24	P	945,295	-442,531	1,387,825	X					
64	24	P	17,622,138	13,207,204	4,414,934	X					
89	22	P	9,670,574	8,464,151	1,206,424	X					
97	22	P	13,800	1,830,894	1,817,094	X					
97	23	P	943,090	3,460,924	2,517,833	X					
97	24	P	-68,335	1,040,644	1,108,979	X					

Certification:

I have reviewed the Material Differences Report generated by FMS' IRAS from Intragovernmental data submitted by our agency and associated trading partner(s). The data provided by this agency is consistent with its supporting records and is derivative of unaudited financial statement data submitted to OMB, as indicated from the disposition of agency reporting by 'X' in columns: 1-confirm reporting, 2-accounting method difference, or 6-prior year timing difference.
 In the event of accounting/reporting error or current year timing difference, the agency is expected to correct reporting in the subsequent period.


 J.E. Dyer, Chief Financial Officer

Date

5/6/09

ADDITIONAL EXPLANATIONS FY 2009 – 2nd Quarter

TP	RC	Amount of Difference	Method of Accounting (if applicable)	Adjustment Needed? (Attach documentation to show corrective actions to be taken and when, for accounting/reporting errors and timing differences.)	Explanation
14	22	1,142,019	N/A	N/A	The NRC has confirmed its balances through a detailed review of its records. The NRC will continue to work with the Department of the Interior to help them identify the cause of the difference.
14	24	1,390,052	N/A	N/A	The NRC has confirmed its balances through a detailed review of its records. The NRC will continue to work with the Department of the Interior to help them identify the cause of the difference.
15	24	1,387,825	N/A	N/A	This difference is due to a reporting error by the Department of Justice (DOJ). According to DOJ, the file they sent to Treasury was not loaded properly. The amount reported for the account balances should have been positive instead of negative.
64	24	4,414,934	N/A	N/A	The NRC has confirmed its balances through a detailed review of its records. The NRC recorded accrued revenue during 2 nd quarter, but Tennessee Valley Authority did not record the offsetting accrued expenses. The differences will be resolved by 3 rd quarter.
89	22	1,206,424	N/A	N/A	The NRC has confirmed its balances through a detailed review of its records. The NRC will continue to work with the Department of Energy to help them identify the cause of the difference.
97	22	1,817,094	N/A	N/A	The NRC has confirmed their balance and identified the outstanding transactions reported by the Department of Defense (DOD) that cause this difference. Proper documentation to support this activity has not been provided by DOD to the NRC. The NRC will continue to work with DOD to help them identify the cause of the difference.

97	23	2,517,833	N/A	N/A	<p>The NRC has confirmed their balance and identified the outstanding transactions reported by the Department of Defense (DOD) that cause this difference. Proper documentation to support this activity has not been provided by DOD to the NRC. The NRC will continue to work with DOD to help them identify the cause of the difference.</p> <p>The NRC has confirmed their balance and identified the outstanding transactions reported by the Department of Defense (DOD) that cause this difference. Proper documentation to support this activity has not been provided by DOD to the NRC. The NRC will continue to work with DOD to help them identify the cause of the difference.</p>
97	24	1,108,979	N/A	N/A	