



DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE
HYATTSVILLE, MD 20782

Mr. James E. Dyer
Chief Financial Officer
Nuclear Regulatory Commission
11545 Rockville Pike
Mail Stop T9F4
Rockville, MD 20852

Dear Mr. Dyer:

The Department of the Treasury's Financial Management Service (FMS) Quarterly Scorecard that shows the results of your agency's budgetary financial reporting performance for the quarter ending September 30, 2011, is enclosed. The scope of the Quarterly Scorecard focuses on Fund Balance with Treasury reconciliation.

The Quarterly Scorecard reflects agencies' performance in compliance with the following FMS financial reporting standards: Accuracy, Timeliness, and Checks Issued Comparison. These three reporting standards use a traffic light grading system. For example, agencies score "green" if all standards are successfully met, "yellow" if some but not all standards have been met, and "red" if none of the standards have been met based on the criteria outlined in the scorecard.

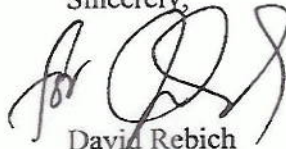
The three standards of financial reporting requirements are outlined in the following Treasury Financial Manuals (TFM):

- Reconciling Fund Balance with Treasury Accounts, TFM Volume 1, Part 2, Chapter 5100
- Accelerated Supplemental Reporting Requirements for Statements of Transactions and Statements of Accountability, TFM Announcement No. A-2004-06, April 2004
- Instructions for Disbursing Officers' Report, TFM, Volume 1, Part 2, Chapter 3100

Page 2 - Mr. Dyer

If you have any questions, please contact Senita Beverly of my staff on (202) 874-1307 or e-mail her at Senita.Beverly@fms.treas.gov.

Sincerely,

A handwritten signature in black ink, appearing to read 'DR', is written over the typed name 'David Rebich'.

David Rebich
Assistant Commissioner
Governmentwide Accounting

Enclosures

cc: Mr. Milton Brown
Deputy Chief Financial Officer

Nuclear Regulatory Commission

Quarterly Scorecard for the 4th Quarter FY 2011

Performance Standard

Performance Criteria

Score

Justification

Accuracy of Reporting

Green if differences are 3 months old or less for all ALCs

Green

Yellow if differences are older than 3 months but 6 months old or less

Red if differences are older than 6 months

Timeliness of Reporting

Green if original and supplemental reporting completed by the 3rd workday for all ALCs

Green

Yellow if original submitted by the 3rd workday and supplemental report submitted on the 4th workday

Red if original submitted after the 3rd workday and/or supplemental submitted after the 4th workday

Checks Issued Comparison Reporting

Green if differences are 3 months old or less for all ALCs

Not Applicable

Standard is not applicable because the agency does not have disbursing authority.

Yellow if differences are older than 3 months but 6 months old or less

Red if differences are older than 6 months

* Percentage of ALCs with a Red score in comparison to total number of ALCs for your agency (1).

The table below reflects a summary of the 24 CFO Act agencies, 11 material other agencies, and selected commissions being scored. For example, the "Green: 86%" from the Accuracy line below indicates that 86% of agencies and commissions received a "Green" for the Accuracy of Reporting performance standard.

Accuracy	Green: 86%	Yellow: 5%	Red: 9%
Timeliness	Green: 70%	Yellow: 10%	Red: 20%
Checks Issued	Green: 84%	Yellow: 5%	Red: 11%

How Will Your Agency Measure Up?

The Cash Accounting Division (CAD) has re-vamped the Quarterly Scorecard. The current Quarterly Scorecard measures Federal Program Agencies (FPA) compliance to three (3) distinct criteria: Check Issue Audit, Timeliness, and Accuracy (Statement of Difference). Every quarter, each Department's Chief Financial Officer (CFO) and Deputy CFO receives a Quarterly Scorecard detailing the rating (green, yellow or red) of the Agency Location Codes (ALC) associated with their respective Departments.

The new and improved scorecard will rollout 1st quarter FY 2012. (Issued in January 2012 based on reporting for October – December 2011) This improved process will enable CAD to quickly identify and minimize erroneous data and will consist of the following standards (as described below):

Accuracy of Reporting
Statement of Differences Reconciliation
Suspense/Default Account Reconciliation ("F" Accounts)
Timeliness of Reporting

CAD not only overhauled the scorecard measures, but they have "GONE GREEN" and made this an all-electronic process. *Instead of receiving the scorecard via mail, the scorecard and accompanying letter will be emailed to the CFO and Deputy CFO of each FPA.*

The Accuracy of Reporting measures how precisely an FPA is classifying their reporting to Treasury source system records. FPA reporting should be complete and accurate as of the 3rd workday of each month. The current threshold for this standard is the large difference report, which allows an FPA a \$10 million difference/current month, \$5 million difference/prior month, and \$1 million

difference/year-end. Beginning October 1, 2011 this standard will change from the dollar threshold to a standard percentage basis threshold. Please see the new scorecard example for the rating for this standard.

The Statement of Differences Reconciliation standard combines all three audit areas: deposits, disbursements, and checks issued. This standard measures how well an FPA reconciles their deposit and disbursement Statement of Differences (SOD). In addition, the standard measures how well Non-Treasury Disbursing Office (NTDO) agencies reconcile their checks issued data. An FPA must reconcile any and all their differences on a monthly basis. Please see the new scorecard example for the rating for this standard.

The Suspense/Default Account Reconciliation ("F" Accounts) "F" Suspense Account Reconciliation - F3875 and F3885 measures an FPA's total disbursement volume classified to an "F" Suspense Account each month. The Governmentwide Accounting (GWA) organization believes that each reporting ALC should be able to classify 95% of its transactions to a valid Treasury Account Symbol (TAS) other than an "F" Account.

SAM Default Account Reconciliation - F3500 and F3502 are used by the GWA/CARS system to temporarily post invalid TAS/BETC or incomplete or missing classification keys submitted by GWA Reporters. GWA Reporters are required to reclassify all SAM defaulted transaction by the 3rd workday following the close of the accounting month (please see the new scorecard for an example of this standard).

For further clarification or additional information on the Suspense and Default

Accounts, please visit
<http://www.fms.treas.gov/tfm/vol1/11-07.html>.

The Timeliness of Reporting standard measures whether an FPA has submitted their mandatory reporting in a timely manner. An FPA is required to submit original and/or supplemental reporting by the 3rd workday of each month. This standard has not changed; however, it is still as important as all other standards. Please see the new scorecard example for the rating for this standard.

GWA is on the move and change is happening now. Since the implementation of the Quarterly Scorecard, CAD has noticed significant improvements in the timeliness and accuracy of FPA reporting. We desire to assist FPA's in maintaining and/or improving their ratings to Green; therefore producing the most reliable

and accurate reports possible to the American public. Accurate monthly financial reporting is important to us, and we want to guide you through this transition period. If there is an issue, let us help you. *"Coming together is a beginning. Keeping together is progress. Working together is success."* ~Henry Ford

"Let's Be Successful"

Scorecard Contact Information:

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Department of XXXXX		Quarterly Scorecard for the 1 st Quarter FY 2012	
Performance Standard	Performance Criteria	Score	Justification
Accuracy of Reporting	<p>Green: 5% or less over/under reporting to Treasury source systems</p> <p>Yellow: 6% - 9% over/under reporting to Treasury source systems</p> <p>Red: 10% or more over/under reporting to Treasury source systems</p>	Green	
Statement of Difference Reconciliation	<p>Green if differences are 3 months old or less for all ALCs</p> <p>Yellow if differences are older than 3 months but 6 months old or less</p> <p>Red if differences are older than 6 months</p>	Red *2.16%	(1) As of December 31, 2011, the following ALCs have differences older than 6 months: XX000001, XX000000, XX000003
Suspense/Default Account Reconciliation** -F 3875 and -F 3885	<p>Green: 5% or less of total current month transactions reported to suspense account</p> <p>Yellow: 6 - 9% of total current month transactions reported to suspense account</p> <p>Red: 10% or more of total current month transactions reported to suspense account</p>	Yellow	The following ALCs reported 7% of total current month transactions to a suspense/default account: XX000304, XX000002, XX000004
F3500 and F3502	Default account balances cleared by 3 rd workday receive Green . Balances left in default account after 3 rd workday receive automatic Red score.	Green	
Timeliness of Reporting	<p>Green if original and supplemental reporting completed by the 3rd workday for all ALCs</p> <p>Yellow if original submitted by the 3rd workday and supplemental report submitted on the 4th workday</p> <p>Red if original submitted after the 3rd workday and/or supplemental submitted after the 4th workday</p>	Red *.72%	<p>The following ALC submitted the original report after the 3rd workday: XX000001</p> <p>Total Receipts: \$646,185,847.00</p> <p>Total Disbursements: \$21,865,069,775.66</p>