

Office of Personnel Management

MTS Financial Management Indicators

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Data Updated Through September, 2010

What does it measure?

Welcome to the Metric Tracking System (MTS). MTS is a performance measurement system that captures key financial management indicators across the Federal Government. The tool's intent is to provide government managers, Congress, and other stakeholders information to assess the financial management health of the Federal Government as a whole and for each individual agency. Tracking performance on indicators helps to guide financial management reforms and targets resources to areas where better stewardship is needed.

How are we doing?

The CFO Council will use this space to summarize trends in the financial indicators. The summary will include progress, trends, and corrective actions (when applicable).

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1. Fund Balance with Treasury (Net)

What does it measure?

[Identifies the difference between the fund balance reported in Treasury reports and the agency fund balance with Treasury recorded in its general ledger on a net basis.](#)

Why is it important?

[Smaller reconciliation differences translate to greater integrity of financial reports and budget results.](#)

Goals

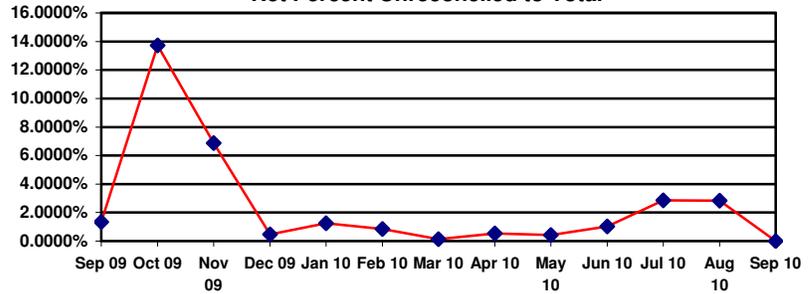
- Green – fully successful <= 2%
- Yellow – minimally successful > 2% - <= 10%
- Red – unsuccessful > 10%

Status

G Sep, 10: 0.0000%

Month	Net Amount Reconciled (Millions)	Net Amount Unreconciled (Millions)	Treasury Cash Balance (Billions)	Net Percent Unreconciled To Total
Sep 10	\$0.0	\$0.000	\$0.0	0.0000%
Aug 10	\$3,842.0	\$112.000	\$4.0	2.8326%
Jul 10	\$3,628.0	\$107.000	\$3.7	2.8648%
Jun 10	\$4,570.0	\$47.000	\$4.6	1.0180%
May 10	\$5,440.0	\$23.000	\$5.5	0.4210%
Apr 10	\$6,233.0	\$34.000	\$6.3	0.5425%
Mar 10	\$7,048.0	\$10.000	\$7.1	0.1417%
Feb 10	\$7,894.0	-\$66.000	\$7.8	0.8431%
Jan 10	\$8,813.0	-\$108.000	\$8.7	1.2407%
Dec 09	\$9,551.0	-\$44.000	\$9.5	0.4628%
Nov 09	\$2,488.0	-\$160.000	\$2.3	6.8729%
Oct 09	\$1,160.0	-\$140.000	\$1.0	13.7255%
Sep 09	\$1,030.0	\$14.000	\$1.0	1.3410%

Net Percent Unreconciled to Total



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2. Amount in Suspense (Absolute) Greater than 60 Days Old

What does it measure?

The timeliness of clearing and reconciling suspense accounts. This metric is reported quarterly. Only the 3875 Suspense Account is measured. The 3880 and 3885 measures are shown for contextual information only.

[\(Explanation of 6/2007 Changes\)](#)

Why is it important?

Prompt clearance of amounts in suspense translates to greater integrity of balances. Timely reconciliation supports clean audits and makes financial information more accurate.

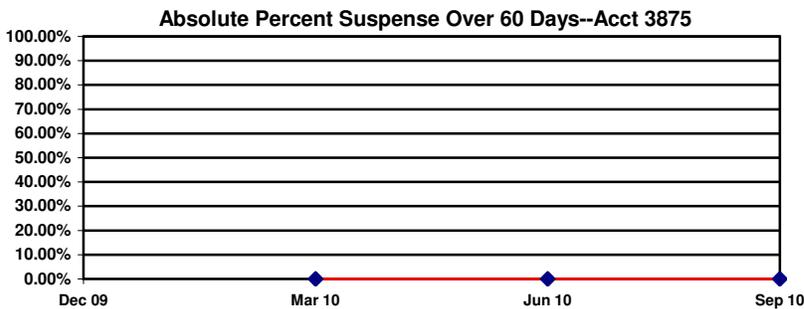
Goals

- Green – fully successful <= 5%
- Yellow – minimally successful > 5% - <= 15%
- Red – unsuccessful > 15%

Status

G Sep, 10: 0.00%

Month	Amt. Over 60 Days 3885 (for context) (Millions)	Amt. Over 60 Days 3880 (for context) (Millions)	Amount Over 60 Days 3875 (Millions)	Percent Over 60 Days 3875
Sep 10	\$0.0	\$0.0	\$0.0	0.00%
Jun 10	\$0.0	\$0.0	\$0.0	0.00%
Mar 10	\$0.0	\$0.0	\$0.0	0.00%



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4. Electronic Payments

What does it measure?

The number of electronic payments measures the extent to which vendors are paid electronically.

Why is it important?

[A high use of electronic funds transfer saves money, reduces paperwork, and improves cash management.](#)

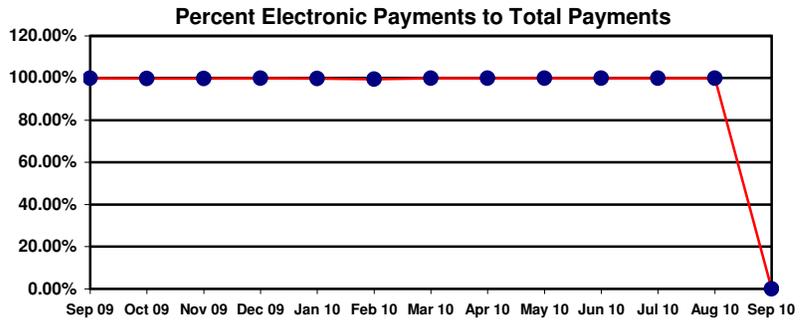
Goals

- Green – fully successful $\geq 96\%$
- Yellow – minimally successful $\geq 90\% - < 96\%$
- Red – unsuccessful $< 90\%$

Status

R Sep, 10: 0.00%

Month	Total Payments (Thousands)	Electronic Payments (Thousands)	Percent Electronic Payments to Total Payments
Sep 10	0.000	0.000	0.00%
Aug 10	342.000	342.000	100.00%
Jul 10	313.000	313.000	100.00%
Jun 10	362.000	362.000	100.00%
May 10	297.000	297.000	100.00%
Apr 10	330.000	330.000	100.00%
Mar 10	353.000	353.000	100.00%
Feb 10	170.000	169.143	99.50%
Jan 10	341.000	340.143	99.75%
Dec 09	320.000	320.000	100.00%
Nov 09	298.000	297.186	99.73%
Oct 09	412.000	411.186	99.80%
Sep 09	288.000	288.000	100.00%



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5a. Percent Invoices Paid on Time

What does it measure?

[How many invoices are paid on time in accordance with the Prompt Payment Act \(PPA\). The percentage of the dollar value of those invoices paid on time is also displayed, for contextual information.](#)

[\(Explanation of 6/2007 Changes\)](#)

Why is it important?

Timely payment reduces interest charges and reflects a high degree of accountability and integrity.

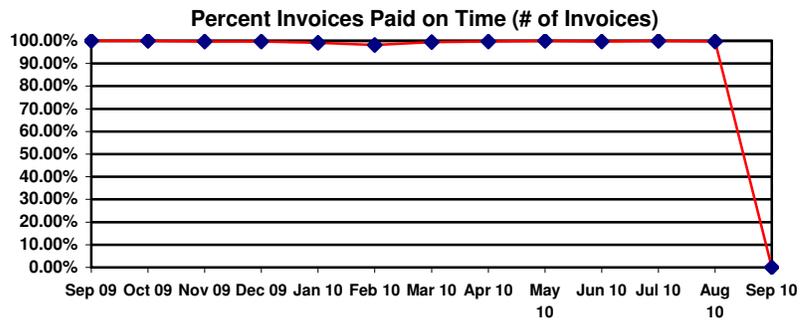
Goals

- Green – fully successful >= 98%
- Yellow – minimally successful >= 97% - < 98%
- Red – unsuccessful < 97%

Status

R Sep, 10: 0.00%

Month	Percent \$ Value of Invoices Paid on Time	Percent Invoices Paid on Time (# of Invoices)
Sep 10	0.00%	0.00%
Aug 10	90.72%	99.71%
Jul 10	90.91%	100.00%
Jun 10	83.08%	99.72%
May 10	89.44%	100.00%
Apr 10	59.50%	99.70%
Mar 10	38.00%	99.43%
Feb 10	28.97%	98.24%
Jan 10	44.70%	99.12%
Dec 09	70.59%	99.69%
Nov 09	91.57%	99.66%
Oct 09	100.00%	100.00%
Sep 09	98.15%	100.00%



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5b. Interest Penalties Paid

What does it measure?

[The effect of late payments in the amount of interest penalties paid relative to the total dollars of invoices paid. The metric amount represents dollars of interest paid per \\$1million in total payments.](#)

[\(Explanation of 6/2007 Changes\)](#)

Why is it important?

[Smaller amounts of interest paid shows that an agency is paying its bills in a timely manner in accordance with the Prompt Payment Act. Not having to pay interest saves agencies money and allows funds to be used for their intended purpose.](#)

Goals

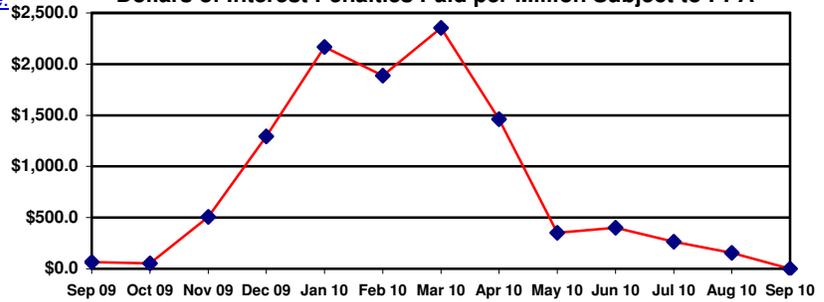
- Green – fully successful <= \$200
- Yellow – minimally successful > \$200 - <= \$300
- Red – unsuccessful > \$300

Status

G Sep, 10: \$0.00

Month	Interest Paid (Thousands)	Total Amount Paid Subj. To PPA (Millions)	Dollars of Interest per Million Subj. To PPA
Sep 10	\$0.000	\$0.0	\$0.00
Aug 10	\$15.000	\$97.0	\$154.64
Jul 10	\$29.000	\$110.0	\$263.64
Jun 10	\$52.000	\$130.0	\$400.00
May 10	\$50.000	\$142.0	\$352.11
Apr 10	\$177.000	\$121.0	\$1,462.81
Mar 10	\$353.000	\$150.0	\$2,353.33
Feb 10	\$202.000	\$107.0	\$1,887.85
Jan 10	\$286.000	\$132.0	\$2,166.67
Dec 09	\$176.000	\$136.0	\$1,294.12
Nov 09	\$42.000	\$83.0	\$506.02
Oct 09	\$2.000	\$38.0	\$52.63
Sep 09	\$7.000	\$108.0	\$64.81

Dollars of Interest Penalties Paid per Million Subject to PPA



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6a. Travel Card Delinquency Rates Individually Billed Account (IBA)

What does it measure?

The percent of travel card balances outstanding over 61 days for Individually Billed Accounts (IBA).

Why is it important?

Reducing outstanding travel card balances helps increase rebates to agencies.

Month	IBA Balance > 61 Days (Thousands)	IBA Rate Percent
Sep 10	\$17.499	1.96%
Aug 10	\$19.615	2.18%
Jul 10	\$9.743	1.19%
Jun 10	\$1.303	0.19%
May 10	\$1.575	0.27%
Apr 10	\$3.278	0.62%
Mar 10	\$4.022	0.77%
Feb 10	\$7.214	1.25%
Jan 10	\$8.216	1.27%
Dec 09	\$3.730	0.76%
Nov 09	\$3.384	0.51%
Oct 09	\$3.740	0.52%
Sep 09	\$0.000	0.00%

Goals (IBA)

Green – fully successful <= 2%

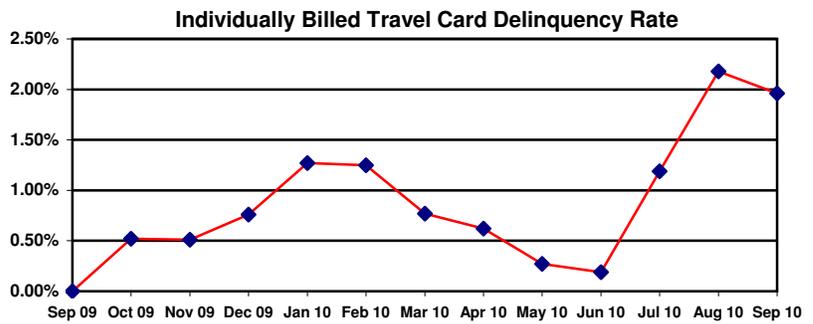
Yellow – minimally successful > 2% - <= 4%

Red – unsuccessful > 4%

Status



Sep, 10: 1.96%



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6b. Travel Card Delinquency Rates Centrally Billed Account (CBA)

What does it measure?

The percent of travel card balances outstanding over 61 days for Centrally Billed Accounts (CBA).

Why is it important?

Reducing outstanding travel card balances helps increase rebates to agencies.

Month	CBA Balance > 61 Days (Thousands)	CBA Rate Percent
Sep 10	\$0.000	0.00%
Aug 10	\$0.000	0.00%
Jul 10	\$0.000	0.00%
Jun 10	\$0.000	0.00%
May 10	\$0.000	0.00%
Apr 10	\$0.000	0.00%
Mar 10	\$0.000	0.00%
Feb 10	\$0.000	0.00%
Jan 10	\$0.000	0.00%
Dec 09	\$0.000	0.00%
Nov 09	\$0.000	0.00%
Oct 09	\$0.000	0.00%
Sep 09	\$6.582	1.49%

Goals (CBA)

Green – fully successful = 0%

Yellow – minimally successful > 0% - <= 1.5%

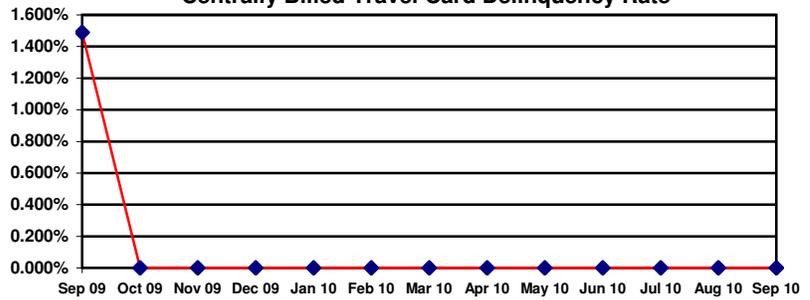
Red – unsuccessful > 1.5%

Status



Sep, 10: 0.00%

Centrally Billed Travel Card Delinquency Rate



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6c. Purchase Card Delinquency Rates

What does it measure?

The percent of purchase card balances outstanding over 61 days.

Why is it important?

Reducing outstanding purchase card balances helps increase rebates to agencies and reduces interest payments.

Month	Balance (Thousands)	Rate Percent
Sep 10	\$0.000	0.00%
Aug 10	\$0.000	0.00%
Jul 10	\$0.000	0.00%
Jun 10	\$0.000	0.00%
May 10	\$0.000	0.00%
Apr 10	\$0.000	0.00%
Mar 10	\$0.000	0.00%
Feb 10	\$0.000	0.00%
Jan 10	\$0.000	0.00%
Dec 09	\$0.000	0.00%
Nov 09	\$0.000	0.00%
Oct 09	\$0.000	0.00%
Sep 09	\$0.000	0.00%

Goals

Green – fully successful = 0%

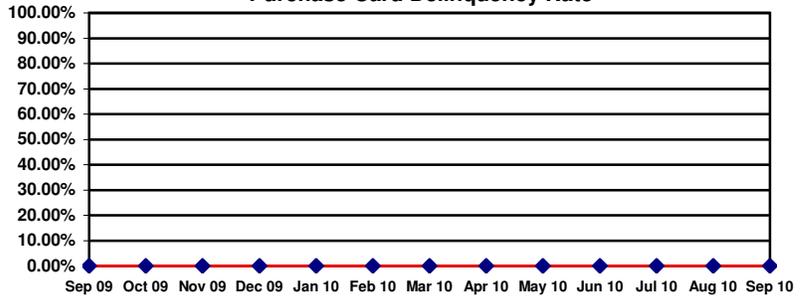
Yellow – minimally successful > 0% - <= 1.5%

Red – unsuccessful > 1.5%

Status

G Sep, 10: 0.00%

Purchase Card Delinquency Rate



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MTS Financial Management Indicators

How are we doing?

Federal agencies are owed debts from a variety of individuals and entities. A few examples of debt are loan repayments, duplicate or erroneous grant or entitlement payments, as well as fines or penalties and other debts. These debts total billions of dollars government-wide. Improving the management of these debts – especially improved performance in the collection of outstanding debts – is important to ensuring that taxpayer dollars are spent wisely and efficiently.

Indicator 3, Delinquent Accounts Receivable from the Public, of the Metric Tracking System (MTS) reports on public debt that has been delinquent for more than 180 days. According to the metric goals, agencies have a way to go to meet the Green standard. What the data doesn't show, however, is why some agencies are reporting more delinquent debt than others. For example, some agencies: (1) have a high percentage of debt in litigation; (2) are attempting to collect from bankrupt debtors; or (3) are collecting debt at guaranteed lenders. Each of these efforts often takes considerable time to resolve.

Agencies are diligently working to reduce the amount of delinquent debt in this category by improving the screening of potential borrowers and improving internal agency collection practices. In the case of credit programs, improvements are also being made in litigating the debt at the Department of Justice, and transferring the debt to the Department of the Treasury for cross-servicing and administrative offset opportunities.