

Department of Defense

MTS Financial Management Indicators

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Data Updated Through May, 2009

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%

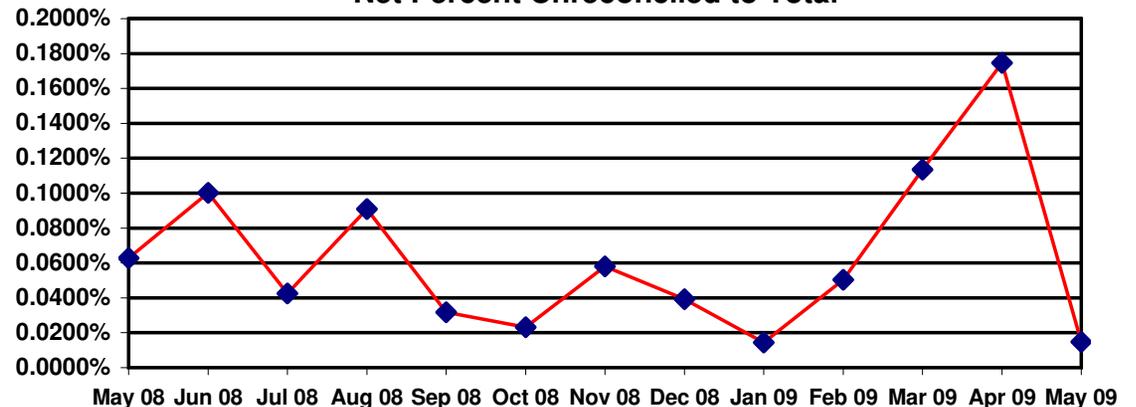
Status



Jun, 09: 0.0148%

Month	Net Amount Reconciled (Billions)	Net Amount Unreconciled (Billions)	Treasury Cash Balance (Billions)	Net Percent Unreconciled To Total
Jun 09	\$674.4	-\$0.100	\$674.3	0.0148%
May 09	\$645.5	-\$1.125	\$644.4	0.1746%
Apr 09	\$698.8	-\$0.792	\$698.0	0.1135%
Mar 09	\$754.0	-\$0.379	\$753.6	0.0503%
Feb 09	\$804.7	-\$0.116	\$804.6	0.0144%
Jan 09	\$847.1	-\$0.332	\$846.8	0.0392%
Dec 08	\$892.0	-\$0.518	\$891.5	0.0581%
Nov 08	\$959.3	\$0.222	\$959.5	0.0231%
Oct 08	\$1,005.2	\$0.319	\$1,005.6	0.0318%
Sep 08	\$483.0	\$0.439	\$483.4	0.0909%
Aug 08	\$538.3	\$0.229	\$538.6	0.0425%
Jul 08	\$593.1	\$0.595	\$593.7	0.1002%
Jun 08	\$534.4	\$0.336	\$534.8	0.0628%

Net Percent Unreconciled to Total



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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 $< 90\%$

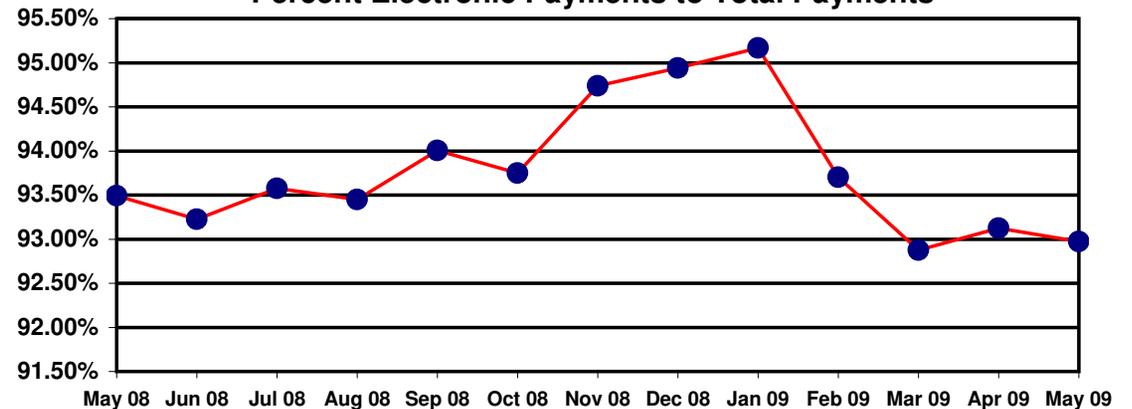
Status



Jun, 09: 92.97%

Month	Total Payments (Thousands)	Electronic Payments (Thousands)	Percent Electronic Payments to Total Payments
Jun 09	370.000	344.000	92.97%
May 09	349.000	325.000	93.12%
Apr 09	379.000	352.000	92.88%
Mar 09	397.000	372.000	93.70%
Feb 09	331.000	315.000	95.17%
Jan 09	336.000	319.000	94.94%
Dec 08	361.000	342.000	94.74%
Nov 08	320.000	300.000	93.75%
Oct 08	367.000	345.000	94.01%
Sep 08	397.000	371.000	93.45%
Aug 08	358.000	335.000	93.58%
Jul 08	369.000	344.000	93.22%
Jun 08	338.000	316.000	93.49%

Percent Electronic Payments to Total Payments



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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 $\geq 98\%$
- Yellow – minimally successful $\geq 97\% - < 98\%$
- Red – unsuccessful $< 97\%$

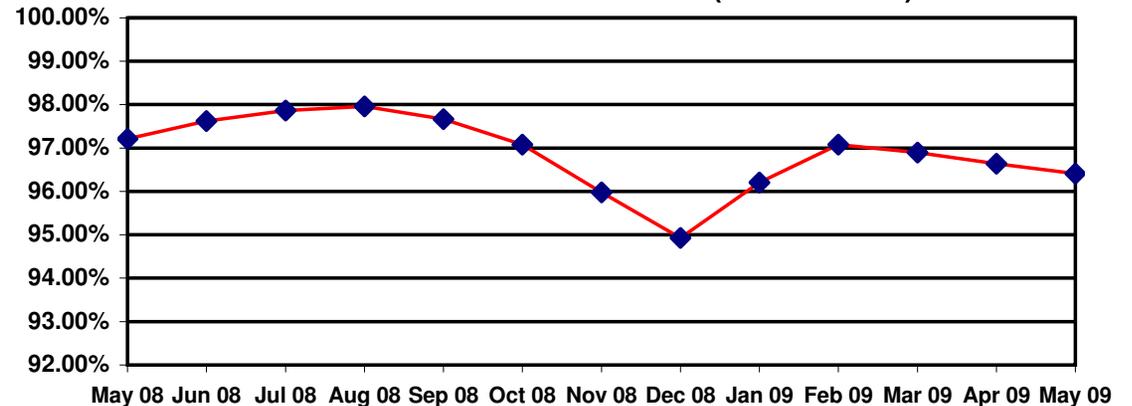
Status



Jun, 09: 96.41%

Month	Percent \$ Value of Invoices Paid on Time	Percent Invoices Paid on Time (# of Invoices)
Jun 09	90.22%	96.41%
May 09	90.61%	96.64%
Apr 09	89.82%	96.90%
Mar 09	93.13%	97.08%
Feb 09	92.14%	96.21%
Jan 09	85.88%	94.93%
Dec 08	89.01%	95.97%
Nov 08	90.77%	97.08%
Oct 08	91.97%	97.67%
Sep 08	93.42%	97.96%
Aug 08	91.43%	97.87%
Jul 08	93.43%	97.62%
Jun 08	93.88%	97.21%

Percent Invoices Paid on Time (# of Invoices)



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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

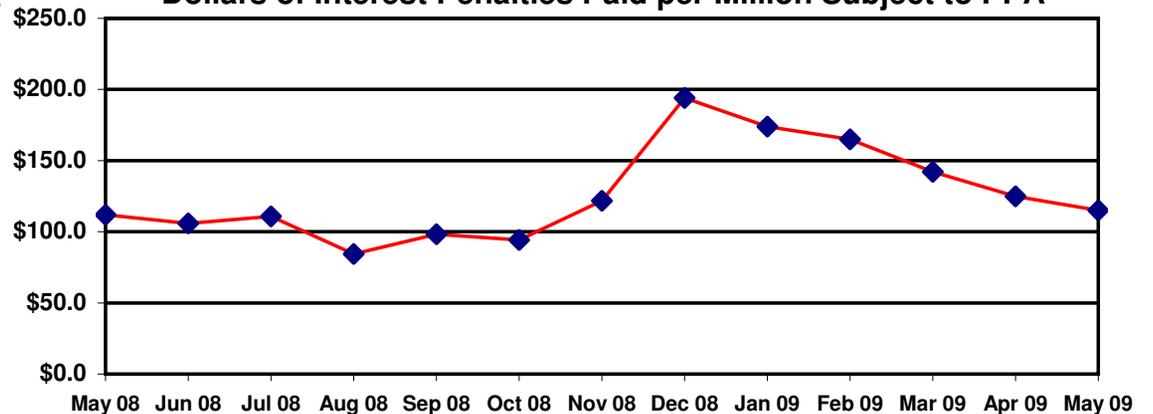
Status



Jun, 09: \$115.15

Month	Interest Paid (Millions)	Total Amount Paid Subj. To PPA (Millions)	Dollars of Interest per Million Subj. To PPA
Jun 09	\$3.320	\$28,833.2	\$115.15
May 09	\$3.184	\$25,479.7	\$124.96
Apr 09	\$3.857	\$27,140.0	\$142.11
Mar 09	\$4.647	\$28,162.9	\$165.00
Feb 09	\$4.065	\$23,378.8	\$173.88
Jan 09	\$4.647	\$23,940.5	\$194.12
Dec 08	\$3.725	\$30,609.1	\$121.70
Nov 08	\$2.170	\$23,034.2	\$94.21
Oct 08	\$2.755	\$28,014.8	\$98.34
Sep 08	\$2.519	\$29,874.3	\$84.31
Aug 08	\$2.981	\$26,929.4	\$110.68
Jul 08	\$2.889	\$27,297.5	\$105.82
Jun 08	\$2.851	\$25,456.5	\$112.00

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.

Goals (IBA)

Green – fully successful $\leq 2\%$

Yellow – minimally successful $> 2\% - \leq 4\%$

Red – unsuccessful $> 4\%$

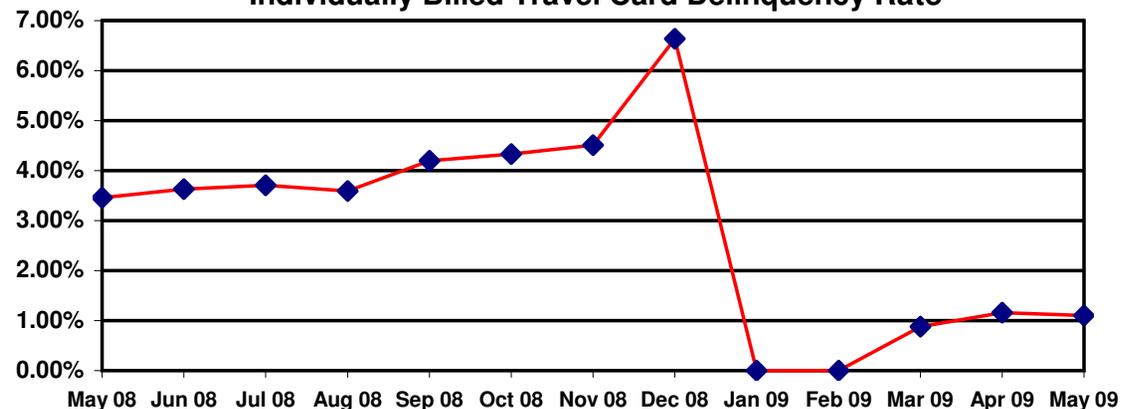
Status



Jun, 09: 1.10%

Month	IBA Balance (Millions)	IBA Rate Percent
Jun 09	\$3.406	1.10%
May 09	\$3.163	1.16%
Apr 09	\$2.139	0.88%
Mar 09	\$0.000	0.00%
Feb 09	\$0.000	0.00%
Jan 09	\$23.372	6.64%
Dec 08	\$16.351	4.51%
Nov 08	\$15.937	4.33%
Oct 08	\$15.179	4.20%
Sep 08	\$12.847	3.59%
Aug 08	\$12.232	3.71%
Jul 08	\$11.361	3.63%
Jun 08	\$9.966	3.46%

Individually Billed Travel Card Delinquency Rate



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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.

Goals (CBA)

Green – fully successful = 0%

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

Red – unsuccessful > 1.5%

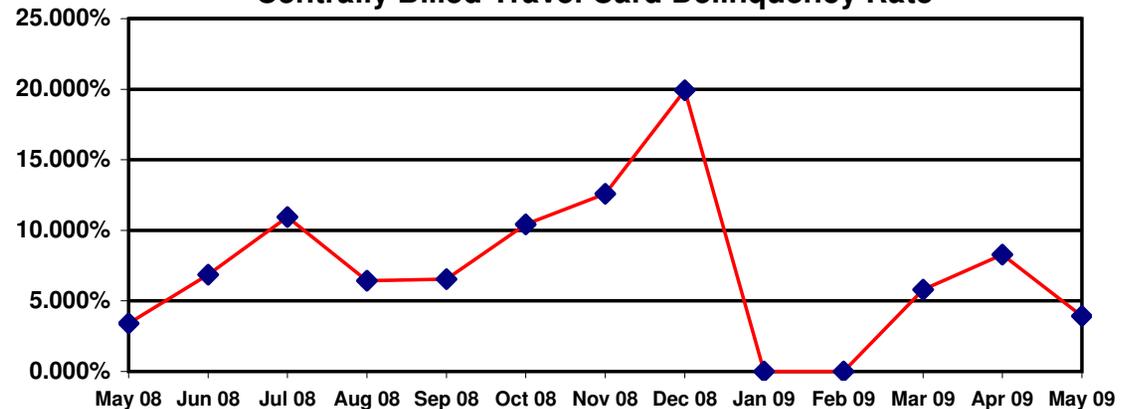
Status



Jun, 09: 3.92%

Month	CBA Balance (Millions)	CBA Rate Percent
Jun 09	\$4.421	3.92%
May 09	\$8.637	8.28%
Apr 09	\$5.657	5.79%
Mar 09	\$0.000	0.00%
Feb 09	\$0.000	0.00%
Jan 09	\$23.536	19.92%
Dec 08	\$16.179	12.59%
Nov 08	\$14.488	10.42%
Oct 08	\$9.549	6.54%
Sep 08	\$9.275	6.43%
Aug 08	\$14.791	10.95%
Jul 08	\$8.370	6.87%
Jun 08	\$3.817	3.40%

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.

Goals

Green – fully successful = 0%

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

Red – unsuccessful > 1.5%

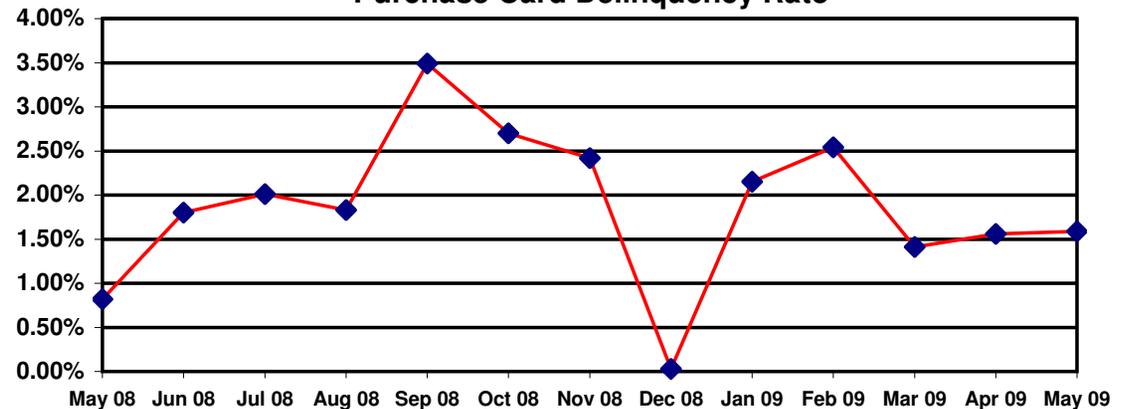
Status



Jun, 09: 1.59%

Month	Balance (Millions)	Rate Percent
Jun 09	\$10.335	1.59%
May 09	\$9.704	1.56%
Apr 09	\$8.322	1.41%
Mar 09	\$14.691	2.54%
Feb 09	\$12.299	2.15%
Jan 09	\$0.252	0.03%
Dec 08	\$19.407	2.42%
Nov 08	\$21.283	2.70%
Oct 08	\$24.987	3.49%
Sep 08	\$12.668	1.83%
Aug 08	\$13.734	2.01%
Jul 08	\$12.041	1.80%
Jun 08	\$5.379	0.82%

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.