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**Submitter Information**

**Name:** David Lochbaum

**Address:**

PO Box 15316  
 Chattanooga, TN, 37415

**Email:** dlochbaum@ucsusa.org

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**General Comment**

I have had little success extracting useful information from NRC's budget and performance reports. For example, I have reviewed the reports seeking to see whether NRC has changed resources applied to specific nuclear safety topics (like fire protection, spent fuel storage, etc.) in lockstep with increasing or decreasing trends. But the information is reported at such a high level as to mask such details. Likewise, I've reviewed the reports seeking to determine basis insights such as the percentage of NRC's resources allocated to reviewing license amendment requests compared to the over reactor oversight effort. Again, the information lacks such specificity. I've also encountered problems with inconsistent accounting. For example, I found data showing the inspection hours the NRC applied annually to operating nuclear power plant. When I tried relating the inspection hours to the nuclear plants' placements in the NRC's ROP Action Matrix columns, I learned this exercise was pointless. One NRC region tracks only hours actually spent at the plant during an inspection while other regions include hours spent preparing for inspections and writing inspection reports. The disparate accounting yields apples and oranges comparisons. On two or three instances, I came across a licensee contesting an invoice from the NRC for charges outside the annual license fee. I then sought the NRC's responses to the licensees. The responses purported to supply line-by-line accounting to support the charges. But the lines were in essentially secret code (e.g., Task PH72Z-4 or Project F3#-6H\_5 that made it impossible to decipher without the secret decoder ring. When I contest a bill or invoice, if I got such vague info from the company, I'd not be inclined to accept it at face value and pay up. (I also wonder whether the poor licensees also had to pay over \$200 an hour for the NRC staff to respond to the contested invoice or whether the NRC provide free salt for those wounds.) I am generally able to navigate through ADAMS and

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the NRC's website to discern regulations applicable to a specific situation or the proper process used by the NRC to handle some assignment. But the financial reports are so obtuse, inconsistent, and incomplete as to defy my cracking them. Any improvements that enable the NRC's budget and performance reports to provide useful information would be appreciated.