

**RAILROAD RETIREMENT BOARD**

**Relationship of Programs to Account Structure**  
**(in thousands of dollars)**

	<u>2009 Estimates</u>	
	<u>Budget Authority</u>	<u>Outlays</u>
60-0111-0-1-601 Dual Benefits Payments Account.....	72,001	72,001
60-0113-0-1-601 Federal Payments to the Railroad Retirement Accounts.....	848,210	848,210
60-8010-0-7-601 Social Security Equivalent Benefit Account.....	6,196,000	6,177,000
60-8011-0-7-601 Railroad Retirement Account.....	4,336,000	4,325,000
60-8118-0-7-601 National Railroad Retirement Investment Trust.....	1,703,300	1,703,300
60-8237-0-7-601 Limitation on Administration		
Guidance level .....	103,518	103,518
Agency request level.....	109,492	109,492

**RAILROAD RETIREMENT BOARD**

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**(in thousands of dollars)**

Summary	2009 Estimates	
	Budget Authority	Outlays
Federal funds (see previous page) <sup>a/</sup> .....	920,211	920,211
Trust funds (see previous page) <sup>b/</sup> .....	12,235,300	12,205,300
Deductions for offsetting receipts:		
Intrafund transactions (OASDI transfer) <sup>c/</sup> .....	(4,006,000)	(4,006,000)
Intrafund transactions (NRRIT transfers) <sup>c/</sup> .....	(1,564,000)	(1,564,000)
Proprietary receipts from the public <sup>d/</sup> .....	(1,580,000)	(1,580,000)
Interfund transactions <sup>e/</sup> .....	<u>(848,210)</u>	<u>(848,210)</u>
<b>TOTAL</b>	<b><u>5,157,301</u></b>	<b><u>5,127,301</u></b>

<sup>a/</sup> Represents budget authority and outlays for the Dual Benefits Payments Account and the Federal Payments to the Railroad Retirement Accounts.

<sup>b/</sup> Represents budget authority and outlays for the Social Security Equivalent Benefit Account, the Railroad Retirement Account, and the National Railroad Retirement Investment Trust (NRRIT). Excludes the Limitation on Administration.

<sup>c/</sup> Represents the financial interchange transfer amount of \$4,006,000,000 expected from the Social Security Administration's Old Age and Survivors Insurance and Disability Insurance (OASDI) Funds and a transfer of \$1,564,000,000 from the NRRIT to the Railroad Retirement Account.

<sup>d/</sup> Estimate of interest and dividends on non-Federal securities earned by the NRRIT.

<sup>e/</sup> Represents budget authority and outlays for the Federal Payments to the Railroad Retirement Accounts.

**RAILROAD RETIREMENT BOARD****Program Evaluation Agenda as of August 2007****Medicare**

- *Contractor evaluation*  
RRB's Resource Management Center evaluates operations of the Medicare Part B contractor serving RRB annuitants. The evaluations include measuring the contractor's performance against established criteria and standards for the Medicare program.  
Frequency: Series of reviews each year
- *Validation and special studies*  
RRB's Assessment and Training component (A&T) performs various validation and special reviews to provide management assurance that specific processes are operating as designed or to identify problems or identify waste, fraud or abuse.  
Frequency: Ad hoc

**Retirement and Survivor Benefits**

- *Quality assurance analysis*  
A&T develops case and payment accuracy statistics for application processing and post-adjudication processing through reviews of randomly sampled process outputs. These statistics are key indicators of the effectiveness of various processes within the retirement and survivor program and are reported in RRB's Performance and Accountability Report (P&AR).  
Frequency: Series of reviews each year
- *Medical vendor reports*  
A&T prepares performance reports on the timeliness of consultative medical examinations and medical opinions provided by contract providers for disability cases. The reports show vendor performance against standards specified in the contract.  
Frequency: Monthly
- *Occupational disability reports*  
A&T reports on the volumes of occupational disability decisions completed during the month, and provides breakdowns of the decisions by process, body systems, job types and costs.  
Frequency: Monthly
- *Reconsideration reversal of disability determinations*  
A&T reports on the number of, and reasons for, reversals of initial disability determinations at the first step of the appeal process and tracks trends over time.  
Frequency: Annual

**RAILROAD RETIREMENT BOARD****Program Evaluation Agenda as of August 2007****Unemployment and Sickness Insurance Benefits**

- *Review of claims processing*  
A&T conducts an end-of-line review of randomly selected unemployment and sickness insurance claims to determine whether they were correctly adjudicated. Reports provide statistics of case and payment accuracy used in RRB's P&AR.  
Frequency: Annual

**Railroad Retirement/Survivor and Unemployment/Sickness Insurance Benefits**

- *Debt reports*  
A&T prepares comparisons of Railroad Retirement Act (RRA) and Railroad Unemployment Insurance Act (RUIA) entitlement debt from year to year.
  - RRA reports include categories of debt, number of debts established, dollar amounts of debts established, the number of debts related to cases in pay status, and ratios for the number of debts to cases in pay status and the amount of debt to dollars of RRA benefits paid.
  - RUIA reports include categories of debt, number of debts established, dollar amount of debts established, amount of benefits paid, number of claims received, and ratios for the number of debts to claims and the amount of debt to the amount of RUIA benefits paid.Frequency: Annual
- *Validation and special studies*  
A&T performs various validation and special reviews to provide management assurance that specific processes are operating as designed or to identify problems or identify waste, fraud or abuse.  
Frequency: Ad hoc
- *Program integrity*  
A&T prepares a report of the volumes, dollars, and time spent on all program integrity activities conducted throughout the agency. The report provides a benefit/cost ratio for overall program integrity activities which is included in the P&AR.  
Frequency: Annual
- *Customer service*  
A&T consolidates agency customer service data and reports actual performance in meeting published customer service timeliness standards.  
Frequency: Semi-annual

## RAILROAD RETIREMENT BOARD

### Program Evaluation Agenda as of August 2007

- *American Customer Service Index (ACSI)*  
A&T coordinates this survey of various customer segments with the Federal Consultant Group and their affiliates from the University of Michigan.  
Frequency: Annual (as funding allows)
- *Annual Federal Managers' Financial Integrity Act (FMFIA) certifications*  
Responsible officials throughout the agency perform annual certifications under the FMFIA of various programs and processes. The purpose of the review is to ensure that there are effective internal controls in place.  
Frequency: Series of reviews each year
- *Improper payments*  
A&T develops estimates of improper benefit payments as required by the Improper Payments Information Act and defined by Office of Management and Budget guidance. The results of this analysis are included in the agency's P&AR.  
Frequency: Annual

### Security

- *Social Security Administration (SSA) security reviews and audits*  
RRB's SSA Systems Security Officer certifies all direct terminal access to SSA databases.  
Frequency: Monthly  
  
SSA's security staff performs on-site reviews of field office personnel who have access to SSA databases.  
Frequency: Periodic  
  
A&T conducts an independent security audit of RRB employee direct terminal access of SSA data to ensure that all security requirements stipulated in the memorandum of understanding between SSA and RRB are being followed.  
Frequency: Annual

## RAILROAD RETIREMENT BOARD

**Schedule of Program Evaluation Resources**  
**(in thousands of dollars)**

<u>ORGANIZATIONAL AREA</u>	2007			2008			2009		
	BA	O	FTE	BA	O	FTE	BA	O	FTE
<u>Resource Management Center</u>									
In-house costs: FTE	292	292	3	301	301	3	310	310	3
Other	<u>10</u>	<u>10</u>	<u>n/a</u>	<u>8</u>	<u>8</u>	<u>n/a</u>	<u>7</u>	<u>7</u>	<u>n/a</u>
Subtotal	302	302	3	309	309	3	317	317	3
<u>Assessment and Training</u>									
In-house costs: FTE	1,730	1,730	18	1,782	1,782	18	1,835	1,835	18
Other	<u>38</u>	<u>38</u>	<u>n/a</u>	<u>38</u>	<u>38</u>	<u>n/a</u>	<u>40</u>	<u>40</u>	<u>n/a</u>
Subtotal	1,768	1,768	18	1,820	1,820	18	1,875	1,875	18
<u>Agency totals</u>									
In-house costs: FTE	2,022	2,022	21	2,083	2,083	21	2,145	2,145	21
Other	<u>48</u>	<u>48</u>	<u>n/a</u>	<u>46</u>	<u>46</u>	<u>n/a</u>	<u>47</u>	<u>47</u>	<u>n/a</u>
Subtotal	2,070	2,070	21	2,129	2,129	21	2,192	2,192	21

## **RAILROAD RETIREMENT BOARD**

### **Financial Management**

#### **Vision Statement**

The Railroad Retirement Board (RRB) is committed to integrated and automated financial management systems that focus on the agency's mission and accountability. RRB strives to maintain an environment in which program and financial managers work in partnership to ensure the integrity of financial information and use that information to make decisions, measure performance, and monitor outcomes. In this environment, we envision integrated financial management systems with appropriate internal review and controls that provide agency managers with timely, accurate, and easily accessible information. We expect managers throughout the agency to use that information to achieve program objectives in a cost-effective manner and to ensure accountability.

#### **RRB's Financial Management System**

Accomplishment of this vision requires an accurate, timely, reliable, and flexible source for all financial and management information within the framework of requirements established by legislative mandates, the Government Accountability Office, the Office of Management and Budget (OMB), and the Department of the Treasury (Treasury).

RRB has continually upgraded its financial system structure to meet evolving standards and requirements. Core financial management functions are centralized in a mainframe-based system (the Federal Financial System – FFS) which continues to be under a maintenance contract between RRB and CGI-AMS. FFS met the Core Financial System Requirements that were established by the former Joint Financial Management Improvement Program (now the Financial Systems Integration Office (FSIO) at OMB), including support of the U.S. Government Standard General Ledger and prompt payment legislation requirements. It also fulfills the requirements of the Federal Managers' Financial Integrity Act to establish fiscal accountability.

FFS components support budget formulation and execution, general ledger and trust fund accounting, procurement and accounts payable, and inventory control. A Program Accounts Receivable (PAR) system, developed from the accounts receivable component of FFS, supports management of receivables arising from benefit payment programs and complies with debt collection legislation. CGI-AMS has transitioned from the FFS system to a server-based version called Momentum. The vendor is committed to maintaining the current baseline version of FFS for the foreseeable future. Nevertheless, RRB is assessing its options for addressing this transition.

RRB has completed or committed to several E-Government initiatives that were developed in response to the President's Management Agenda. RRB is already using the travel management services of the Bureau of the Public Debt for changes-of-station, and contracted with Carlson Wagonlit Government Travel (CWGT) to host its electronic travel authorization and vouchering

## RAILROAD RETIREMENT BOARD

### Financial Management

functions under the guidance of the General Services Administration (GSA) Program Management Office (PMO) which provides oversight for E-Government travel. RRB implemented an E-Government travel system with CWGT on September 30, 2006, in compliance with PMO's prescribed completion date for all agencies.

RRB payroll and human resources system support was transferred to GSA in June 2004, as part of the Administration's initiative to consolidate Federal Government payroll operations. Data files containing payroll expenses, transit benefit deductions and labor distribution costs are telecommunicated from GSA and support RRB's financial accounting, transit benefit, and cost accounting systems, respectively.

RRB Enterprise-Wide Technical Architecture is providing ever-increasing inter-connectivity between RRB's headquarters mainframe, networks, and intranet (Boardwalk); improved environmental security; enhanced network reconfiguration capabilities; and scalable bandwidth to support imaging, the intranet, and future needs. This enables RRB staff to operate more efficiently and effectively while performing fiscal administrative tasks, including collection and dissemination of financial management information and guidance.

A virtual private network extends the efficiency and effectiveness of these systems to RRB field staff by providing full access to all RRB internal systems from remote locations through a secure platform.

### Goals and Strategies

To guide RRB in continually upgrading and improving its financial systems structure, the Chief Financial Officer has established broad financial management planning goals and implementing strategies to fully realize the overall financial management objectives. The goals and the strategies are as follows:

- **COMPLIANCE.** Ensure that financial operations continue to comply with applicable laws, regulations, standards, and guidelines and conform to financial systems, management controls, and information resources management requirements and standards.

Strategy: Integrate financial system automation requirements into RRB's *Strategic Information Resources Management Plan* and into the guiding principles, information requirements, and environmental trends of RRB's Enterprise Architecture.

Continue utilizing system administration and IT staff to make targeted upgrades to the current financial system in order to comply with all applicable laws, regulations, and Board Orders. Monitor the progress of the Financial

## RAILROAD RETIREMENT BOARD

### Financial Management

Management Line of Business initiative in conjunction with the planned expenditure of funds to perform a comprehensive evaluation of RRB's core financial system (FFS). The assessment will consider FSIO requirements, audit and statutory requirements, the agency's financial management system, and its business architecture.

Implement recommendations of RRB's Inspector General arising from annual audits of the financial statements and other reviews of the financial operations of RRB.

Provide for ongoing review of financial management controls in conjunction with the Management Control Review Program.

Status: This goal is being fully met.

- **SUPPORT.** Identify requirements for financial systems support to ensure timely and complete accomplishment of current, expanded, and new activities.

Strategy: Maintain adequate levels of internal system analyst and system accountant staffing, and provide training to all staff as appropriate.

Define system and application needs that are essential in performing current, expanded, and new activities.

Integrate new and revised financial system automation requirements into RRB's *Strategic Information Resources Management Plan* and into the guiding principles, information requirements, and environmental trends of RRB's Enterprise Architecture.

Status: This goal is being met to the extent permitted by limited resources.

- **ACCESS.** Improve and facilitate user access to financial information.

Strategy: Integrate off-the-shelf management information software products that can supplement the existing core financial systems by retrieving information from the mainframe software in end-user specified formats or office suite formats, with the intent of meeting user requirements.

Status: Data retrieval software products give users the ability to extract data from FFS and other mainframe databases in a wide variety of formats, including text reports, spreadsheets, and database tables without involving technical staff.

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### Financial Management

Consumable supplies are procured on-line through the Internet website of a competitively selected vendor.

We will explore any additional opportunities that are identified by the assessment of RRB's core financial system scheduled for 2008.

- **EFFICIENCY.** Reduce redundant data entry, storage, and processing, and minimize human intervention.

Strategy: Analyze additional automated interfaces among the benefit program payment systems, and the successor to the FFS system and implement the most cost-beneficial ones.

Implement paperless dissemination of financial management information and guidance and paperless collection of financial information wherever appropriate and practical.

Implement paperless drafting, editing, reviewing, and finalization of written products.

Keep current with Treasury's "paperless" financial systems initiative by expanding on-line links to Treasury, the Internal Revenue Service, and RRB's financial depositories. These links are replacing paper forms and reports and computer tapes as the primary method of exchanging financial information.

Status: Implementation of quarterly financial statements eliminated all redundant data entry from trial balance reports to the financial statements.

Automation of interfaces between the benefit payments systems, PAR, and FFS has been recommended. Due to limitations of the legacy benefit payment systems, automation has been limited to providing a common point of control for entry of recoveries into the PAR system.

Paperless collection and dissemination of financial information is progressing well. Financial statements, justification of budget requests, Congressional testimony on budget and management issues, and actuarial reports are available to the public on RRB's website ([www.rrb.gov](http://www.rrb.gov)).

Budget preparation, management control, Prompt Payment Act, and transit benefit program guidance is available to all RRB staff on Boardwalk.

## RAILROAD RETIREMENT BOARD

### Financial Management

GSA's personnel and payroll systems allow RRB employees to view and update selected information in their records.

Paperless drafting, editing, reviewing, and finalization of written materials are being used for various products.

Currency with Treasury paperless initiatives is being maintained.

- **SECURITY, CONTROL, AND DISASTER RECOVERY.** Improve security, control, and disaster recovery capability for information processed and stored on mainframe, local area network, and PC systems.

Strategy: In accordance with agency-wide guidance, develop, test, and maintain a disaster recovery plan for financial systems.

Status: This goal is being met within the agency-wide disaster recovery plan.

- **AUDIT OF FINANCIAL STATEMENTS.** RRB complies with OMB Circular A-136 regarding the independent audit of financial statements. The RRB's Office of Inspector General (OIG) funded fixed price contracts for fiscal years 1993 through 1996 to audit the financial statements. The OIG audited RRB's financial statements for fiscal years 1997 through 2006. The purpose of the audits is to determine whether the financial statements present fairly the financial position and the results of financial operations in conformity with generally accepted accounting principles.

The *Auditor's Report* on page 89 of RRB's Financial Statements for Fiscal Year 2006 concludes that the financial statements present fairly, in all material respects, the financial position of RRB, its consolidated net cost of operations and changes in net position, combined budgetary resources, and reconciliation of net cost to budgetary resources as of and for the fiscal years ended September 30, 2006 and 2005, and financial condition of the railroad retirement program as of January 1, 2006.

The *Auditor's Report – Emphasis of Matters* on page 90 of RRB's Financial Statements for Fiscal Year 2006 states:

Transfers-in from the Social Security Administration's Old-Age and Survivors Insurance and Disability Insurance trust funds and transfers-out to the Federal Health Insurance trust fund represented approximately \$3.3 billion (net), or approximately 28%, of the nearly \$11.5 billion in total financing sources reported on the statement of changes in net position for FY 2006.

## RAILROAD RETIREMENT BOARD

### Financial Management

The RRB's FY 2005 balance sheet has been restated to include the net value of the railroad retirement program assets held and invested by the NRRIT which amount to approximately \$27.7 billion dollars. These investments were previously excluded from the RRB's financial statements. The statement of changes in net position has been restated to include the \$2.6 billion change in the value of NRRIT net assets as a financing source which also increased "Resources that Finance the Acquisition of Assets" on the statement of financing by the same amount.

The RRB's FY 2005 statement of changes in net position has been restated to report approximately \$97.2 million in contributions collected for the railroad unemployment insurance program as non-exchange revenue. Previously, this financing source had been reported as transfers-in without reimbursement.

RRB management discloses the aforementioned restatements in Note 18 to the financial statements.

The OIG rendered an unqualified opinion on the RRB's FY 2005 financial statements. The aforementioned restatements would not have altered that opinion except to the extent that the previous opinion included an emphasis of matters alerting readers that assets held by the NRRIT and related income had not been reported in the RRB's financial statements.

The *Auditor's Report – Compliance with Laws and Regulations* on page 94 of RRB's Financial Statements for Fiscal Year 2006 states that the audit disclosed one instance of noncompliance that is reportable under U.S. generally accepted government auditing standards or OMB guidance as follows:

The RRB has not fully complied with the Prompt Payment Act. During FY 2006, the RRB made substantial progress in correcting the previously identified deficiencies in both controls and compliance; however, most changes were implemented more than six months into the fiscal year and have not been tested by the full range of payment experience. In addition, we have observed that management has not yet ensured the level of uniform processing accuracy that would permit the OIG to conclude that the action taken to date is sufficient to ensure substantial compliance with the Act.

## RAILROAD RETIREMENT BOARD

### Financial Management

The OIG identified three material weaknesses and two reportable conditions in its *Report on Internal Control*, from which excerpts follow.

#### Material Weaknesses

##### Information Security

During FY 2006, the OIG evaluated information security pursuant to the provisions of the Federal Information Security Management Act. Our review disclosed continued weaknesses in many areas of the RRB's information security program. Significant deficiencies in program management and access controls make the agency's information security program a source of material weakness in internal control.

The RRB has undertaken the job of strengthening information security and has implemented many corrective actions recommended by the OIG and other technical specialists. During FY 2006, the agency completed corrective action to eliminate the previously reported significant deficiency in training. Previously identified significant deficiencies in access controls, risk assessments, and periodic testing and evaluation continue to exist, as well as other observed weaknesses in the agency's implementation of requirements for risk based policies and procedures, a remedial action process, continuity of operations, and inventory of systems.

The agency is addressing their significant deficiencies in the previously reported areas of access control, risk assessments, and periodic testing and evaluation; however, much work remains to be completed.

##### Performance Measures

During FY 2005, the OIG identified a material weakness in internal control over the preparation and reporting of performance information due to inadequacies in the review and validation of data. Although management has made progress in addressing this weakness, the agency has not yet fully implemented planned corrective action.

During FY 2006, the Office of Programs, the organizational unit responsible for reporting on the largest number of complex statistically based indicators, implemented new controls over the preparation, review and approval of performance data originating in that organization. In October 2006, the three-member Board approved an administrative circular establishing standards and

## **RAILROAD RETIREMENT BOARD**

### **Financial Management**

assigning responsibility for collecting, documenting, validating, certifying, reporting and retaining performance information.

#### **Actuarial Projection Process**

The RRB needs to strengthen controls over the actuarial projection process that supports the projections and estimates presented in the statement of social insurance, in the notes to the financial statements and as required supplementary information.

During FY 2005, the OIG performed a detailed evaluation of controls over the actuarial projection process that disclosed inadequacies in internal control over the projection process and related reports. Although responsible management and staff had described extensive controls over the preparation of projections, estimates and reports, they had not formalized their policies and procedures, did not capture evidence of the operation of controls and did not perform periodic evaluations of compliance with internal requirements.

During FY 2006, the Bureau of the Actuary responded to the OIG's findings by documenting their internal control structure through the RRB's management control review process. This process included development of an updated chart of controls and a bureau-level assessment of the operation of those controls.

### **Reportable Conditions**

#### **Prompt Payment Act**

As a result of an FY 2005 evaluation of controls over compliance with the Prompt Payment Act, the OIG reported that existing systems and procedures had not been effective in ensuring that interest is paid to vendors in accordance with the requirements of the law. At that time, we observed that the RRB did not identify all invoices on which interest should be paid, did not pay the correct amount of interest when a late payment was recognized, and that controls were not adequate to ensure that required restrictions on early payment had been properly implemented.

During FY 2006, the Bureau of Fiscal Operations made substantial progress in correcting the deficiencies in both controls and compliance. However, most changes were implemented more than six months into the fiscal year and have not been tested by the full range of payment experience. In addition, we have observed that management has not yet ensured the level of uniform processing accuracy that would permit the OIG to conclude that the action taken has been fully effective.

**RAILROAD RETIREMENT BOARD****Financial Management****Financial Reporting**

Over the years agency responsibility for financial reporting has grown from preparation of financial statements within six months of fiscal year-end, to publication of an annual performance and accountability report within 45 days of fiscal year-end. Publication of that report is an exercise in public accountability of which preparation of accurate, reliable financial statements is but a single part.

The Bureau of Fiscal Operations is responsible for publishing RRB's annual performance and accountability report. That organization has documented procedures and controls over its financial reporting process. During our audit we observed that existing procedures and control need to be updated to fully ensure the quality of RRB's response to the expanding responsibilities and short timeframes that are inherent to the reporting process. We also observed that the existing control framework is over-reliant on the OIG's annual audit of the financial statements to ensure the completeness and accuracy of the performance and accountability report.

The OIG and the Bureau of Fiscal Operations have already begun discussing ways to strengthen the existing control framework.

## Electronic Funds Transfer/Vendor Express

### Electronic funds transfer (EFT)

The Debt Collection Improvement Act of 1996 requires that most Federal payments, with the exception of tax refunds, be made by electronic funds transfer (EFT), also known as Direct Deposit. This includes monthly railroad retirement, survivor and disability benefits, as well as biweekly unemployment and sickness insurance benefits. Individuals without checking or savings accounts, and beneficiaries who determine that payment by EFT would impose a hardship, can request a waiver from the mandatory EFT requirement.

The RRB has traditionally had strong participation in the Direct Deposit program, and the percentage of payments and dollars made by EFT continues to increase among retirement, survivor and disability beneficiaries. The RRB is currently working with the Department of the Treasury on program changes that will allow child support payments, that are withheld from RRB benefits and paid to State agencies, to be made by EFT. The target date for completion of the changes is in fiscal year 2008. Work on this initiative was temporarily suspended because of the agency's conversion of its database applications from an IDMS to DB2 environment.

Payments by EFT during fiscal year 2007 (through June) compare with non-EFT activity as follows:

	<u>Direct Deposit</u>	<u>Treasury Check</u>
<b><u>RRA payments</u></b> <sup>1/</sup>		
Number of payments	4,789,335	751,253
Percent of payments	86.4%	13.6%
Amount of payments	\$6,822,659,498	\$864,041,286
Percent of RRA payment amount	88.8%	11.2%
<b><u>RUIA payments</u></b> <sup>2/</sup>		
Number of payments	126,033	20,243
Percent of payments	86.2%	13.8%
Amount of payments	\$67,005,171	\$9,843,635
Percent of RUIA payment amount	87.2%	12.8%

<sup>1/</sup> In June 2006, 86.1 percent of RRA payments were through EFT; in June 2007, 86.9 percent of RRA payments were through EFT.

<sup>2/</sup> In June 2006, 85.7 percent of RUIA payments were through EFT; in June 2007, 86.9 percent of RUIA payments were through EFT.

## Electronic Funds Transfer/Vendor Express

### Vendor Express

Vendor Express is the payment system used to make EFT payments to RRB vendors.

Vendor Express payments during fiscal year 2007 (through June) compare with non-vendor express activity as follows:

	<u>Vendor Express</u>	<u>Treasury Check</u>
Number of payments (invoices)	11,523	2,013*
Percent of payments	85.1%	14.9%
Amount of payments	\$8,135,430	\$3,689,638
Percent of payment amount	68.8%	31.2%

\* In some cases, multiple invoices were paid with a single check. The total number of checks prepared was 1,879.

### Space Budget Justification

I. Agency:	Railroad Retirement Board
Bureau:	Railroad Retirement Board
GSA Bureau Code:	6000
Date:	August 22, 2007

#### Railroad Retirement Board (obligations in thousands of dollars)

	PY		CY		BY		BY+1	
	SQ FT	\$	SQ FT	\$	SQ FT	\$	SQ FT	\$
OMB approved inflation factor:		2.40%		2.40%		2.50%		2.50%
<b>PART 1: RENTAL PAYMENTS TO GSA</b>								
II. GSA rent estimate	404,789	\$8,091	404,789	\$8,071	404,789	\$8,029	404,789	\$8,230
III. From Worksheet TAB Agency adjustments to the bill:								
Corrections PY	0	\$0	0	\$0	0	\$0	0	\$0
Chargebacks:								
Other adjustments (Trust Fund)	0	(\$4,641)	0	(\$4,421)	0	(\$4,179)	0	(\$4,284)
Statutorily imposed rent caps	0	\$0	0	\$0	0	\$0	0	\$0
III. Planned changes to inventory:								
PY	0	\$0	0	\$0	0	\$0	0	\$0
CY			0	\$0	0	\$0	0	\$0
BY					0	\$0	0	\$0
BY+1							0	\$0
IV. Requested program changes:								
PY								
CY			0	\$0	0	\$0	0	\$0
BY					0	\$0	0	\$0
BY+1							0	\$0
<b>Total, net rental payments to GSA</b>	<b>404,789</b>	<b>\$3,450</b>	<b>404,789</b>	<b>\$3,650</b>	<b>404,789</b>	<b>\$3,850</b>	<b>404,789</b>	<b>\$3,946</b>
<b>PART 1.A: FUNDING SOURCES FOR RENTAL PAYMENTS TO GSA</b>								
Funded by direct appropriations:								
Account title and ID code:								
Acct. 1 Limitation on Administration 60-8237-0-7-601		\$3,450		\$3,650		\$3,850		\$3,946
Acct. 2		\$0		\$0		\$0		\$0
Acct. 3		\$0		\$0		\$0		\$0
Acct. 4		\$0		\$0		\$0		\$0
Acct. 5		\$0		\$0		\$0		\$0
Acct. 6		\$0		\$0		\$0		\$0
Acct. 7		\$0		\$0		\$0		\$0
Acct. 8		\$0		\$0		\$0		\$0
Subtotal, direct appropriations		\$3,450		\$3,650		\$3,850		\$3,946
Funded by other sources:								
Account title and ID Code:								
Acct. 1		\$0		\$0		\$0		\$0
Acct. 2		\$0		\$0		\$0		\$0
Acct. 3		\$0		\$0		\$0		\$0
Acct. 4		\$0		\$0		\$0		\$0
Acct. 5		\$0		\$0		\$0		\$0
Acct. 6		\$0		\$0		\$0		\$0
Subtotal, other funding sources		\$0		\$0		\$0		\$0
<b>Total funding sources (object class 23.1)</b>		<b>\$3,450</b>		<b>\$3,650</b>		<b>\$3,850</b>		<b>\$3,946</b>
<b>Control difference</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>
<b>PART 2: RENTAL PAYMENTS TO OTHERS</b>								
Non-Federal sources (object class 23.2)								
Federal sources (object class 25.3)								
<b>Total rental payments to others</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>

NOTE: The GSA Rent Estimate calculations, the GSA Anticipated Inventory Changes file and the modified Exhibit 54 template are provided to assist you in completing your Space Budget Justification report. However, the user of this information is ultimately responsible for accuracy of their Agency Budget Request. Therefore, we strongly recommend that you thoroughly review all of the data in these files and to make all necessary adjustments for any errors or omissions on our part that may have occurred in the compilation of this data.

All spreadsheets have been password protected to avoid accidental overwriting of formulas. To unlock password protection got to TOOLS - PROTECTION - UNPROTECT SPREADSHEET. The password is PASSWORD.







# Fiscal Year 2009

I. AGENCY IDENTIFICATION		ASSIGNMENT INFORMATION					GSA EXPECTED ANNUAL RENT				AGENCY INVENTORY CHANGE INFORMATION				AGENCY BUDGET REQUEST					
Agency Name: Bureau Name: GSA Bureau Code:		Railroad Retirement Board Railroad Retirement Board 6000					Rent Estimate plus Anticipated Inventory Change				Agency calculation of Inventory Change Impact				GSA Rent					
		GSA Region No	Real Property ID	Building Name	City	State	OA No	Effective Date of Change	No of Parking Spaces	Rentable SF	Rent Estimate + CY impact of Anticipated IC's	Effective Date of Change	No of Parking Spaces	Rentable SF	Agency's calculation of IC Impact	No of Parking Change	Rentable SF Change	Estimate + Inventory Changes	Explanation of Change	
<b>II. GSA BY BUDGET ESTIMATE (as the base)</b>						404,789	\$	8,029,419				10/01/08					404,789	\$	8,029,419	
Chargebacks Corrections PY x OMB CPI																				
Anticipated Inventory Changes PY																				
Net Anticipated Inventory Changes CY																				
Anticipated Inventory Changes SY																				
<b>Total Budget Request BY</b>						404,789	\$	8,029,419									404,789	\$	8,029,419	
<b>III. PLANNED CHANGES IN INVENTORY</b>																				
<i>From 9/16/08 to 9/15/09</i>																				
Subtotal:																				
<b>IV. REQUESTED PROGRAM CHANGES IN INVENTORY</b>																				
<i>FY 2009 Only</i>																				
Subtotal:																				



**FY 2009 FUNDING REQUEST FOR STRENGTHENING FEDERAL ENVIRONMENTAL, ENERGY, AND TRANSPORTATION MANAGEMENT**

Agency: Railroad Retirement Board  
 Date: 24-Jul-07

Prepared by: Scott Rush  
 Phone: 312-751-4566

**1.1 IDENTIFICATION OF FUNDS FOR STRENGTHENING ENERGY MANAGEMENT AS REQUIRED BY E.O. 13423**

	2007		2008		2009		Page(s) in Budget Submission to OMB
	Amount (thou. \$)	Account(s)	Amount (thou. \$)	Account(s)	Amount (thou. \$)	Account(s)	
ESPC and/or UESC negotiation/administration	0	N/A	0	N/A	0	N/A	N/A
Direct spending on energy efficiency	25	60-8237-07-01	30	60-8237-07-01	30	60-8237-07-01	21
Direct spending on training	1	60-8237-07-01	2	60-8237-07-01	2	60-8237-07-01	21
Energy Star @ building design/construction incremental costs	0	N/A	0	N/A	0	N/A	N/A
Renewables purchases	11	60-8237-07-01	11	60-8237-07-01	15	60-8237-07-01	21
On-site generation and renewable power generation	0	N/A	0	N/A	0	N/A	N/A
Other (please specify)	0	N/A	0	N/A	0	N/A	N/A
<b>Total</b>	<b>37</b>	<b>60-8237-07-01</b>	<b>43</b>	<b>60-8237-07-01</b>	<b>47</b>	<b>60-8237-07-01</b>	<b>21</b>

**1.2 IDENTIFICATION OF FUNDS FOR STRENGTHENING TRANSPORTATION MANAGEMENT AS REQUIRED BY E.O. 13423**

	2007		2008		2009		Page(s) in Budget Submission to OMB
	Amount (thou. \$)	Account(s)	Amount (thou. \$)	Account(s)	Amount (thou. \$)	Account(s)	
Acquisition of alternative fuel vehicles							
Infrastructure development and use of alternative fuels							
Implementation of compliance strategy, including any							
Direct spending on training							
Procurement of environmentally preferable motor vehicle products							
Other (please specify)							
<b>Total</b>							

\* The Railroad Retirement Board has no vehicles for its operations.

**1.3 IDENTIFICATION OF FUNDS FOR STRENGTHENING OTHER MANAGEMENT DIRECTIVES AS REQUIRED BY E.O. 13423**

	2007		2008		2009		Page(s) in Budget Submission to OMB
	Amount (thou. \$)	Account(s)	Amount (thou. \$)	Account(s)	Amount (thou. \$)	Account(s)	
Implementation of EMS	0	60-8237-07-01	3	60-8237-07-01	5	60-8237-07-01	21
Water efficiency	5	60-8237-07-01	6	60-8237-07-01	6	60-8237-07-01	21
Waste prevention (hazardous and non-hazardous) and recycling	6	60-8237-07-01	7	60-8237-07-01	7	60-8237-07-01	21
Electronics Stewardship	4	60-8237-07-01	6	60-8237-07-01	6	60-8237-07-01	21
Direct spending on training	1	60-8237-07-01	2	60-8237-07-01	2	60-8237-07-01	21
Acquisition of green products and services	15	60-8237-07-01	15	60-8237-07-01	16	60-8237-07-01	21
Other (please specify)	0	N/A	0	N/A	0	N/A	N/A
<b>Total</b>	31	60-8237-07-01	39	60-8237-07-01	42	60-8237-07-01	21

**RAILROAD RETIREMENT BOARD**

**Employee Relocation Costs**

Budget Object Code	2007 Budgeted	2008 Planned	2009 Proposed
126. Change-of-station	\$ 200,000	\$ 120,000	\$ 210,000
210. Travel	4,000	1,400	3,000
220. Transportation of things	40,000	24,000	29,100
252. Government contracts	10,600	6,900	10,600
255. Storage of household goods	26,000	19,600	24,600
Total	\$ 280,600	\$ 171,900	\$ 277,300