

December 28, 2012

The Honorable Sam Johnson  
Chairman, Subcommittee on  
Social Security  
Committee on Ways and Means  
House of Representatives  
Washington, D.C. 20515

Dear Mr. Chairman:

The enclosed report addresses your August 2, 2012 letter, asking that we review the current Memorandum of Understanding (MoU) between the General Services Administration (GSA) and Social Security Administration (SSA), and determine what critical elements are not clear or are missing, including but not limited to the following.

1. Who has responsibility for paying utilities, maintenance, etc.
2. Whether SSA pays rent and if so, what costs the rent covers for the buildings that SSA purchased and has delegated authority to manage.
3. Whether SSA always pays rent for buildings purchased from Trust Funds assets.
4. Whether the MoU differentiates between rent for Trust Funds buildings, rent for other federally-owned buildings, and buildings rented on the open market.
5. Whether the definitions of rent, assets, depreciation, and sale of properties are clearly articulated.
6. Whether the accounting process that GSA and SSA follow for property purchased with Trust Funds is clearly set forth.
7. Whether GSA will return funds obtained from the disposal of properties purchased from Trust Fund assets to the Trust Funds.
8. Whether SSA only pays for services GSA provides, such as maintenance and security.
9. Whether there is a clear statement on how services and actual costs are calculated.
10. How long the above practices have been in place.
11. Whether the rent paid by SSA contributes to the Federal Buildings Trust Fund and if so, whether the contributions are earmarked for SSA or can be used by any Federal agency.

You also stated, because Social Security programs, including their administrative funds, are financed primarily through payroll taxes paid by workers and their employers, you would also appreciate my opinion regarding what actions are needed to ensure workers' hard-earned payroll tax dollars are being used as intended in the *Social Security Act*.

My office is committed to combating fraud, waste, and abuse in SSA's operations and programs. Thank you for bringing your concerns to my attention. The report highlights various facts pertaining to the issues raised in your letter. To ensure SSA is aware of the information provided to your office, we are forwarding a copy of this report to the Agency.

If you have any questions concerning this matter, please call me or have your staff contact Misha Kelly, Special Agent-in-Charge of Congressional Affairs, at (202) 358-6319.

Sincerely,

A handwritten signature in black ink, appearing to read "Pat O'Carroll Jr.", with a stylized flourish at the end.

Patrick P. O'Carroll, Jr.  
Inspector General

Enclosure

cc:  
Michael J. Astrue

# ***CONGRESSIONAL RESPONSE REPORT***

***Memorandum of Understanding  
Between the General Services Administration and the  
Social Security Administration for Space and Service***

**A-15-13-23043**



December 2012

## **Mission**

**By conducting independent and objective audits, evaluations and investigations, we inspire public confidence in the integrity and security of SSA's programs and operations and protect them against fraud, waste and abuse. We provide timely, useful and reliable information and advice to Administration officials, Congress and the public.**

## **Authority**

**The Inspector General Act created independent audit and investigative units, called the Office of Inspector General (OIG). The mission of the OIG, as spelled out in the Act, is to:**

- Conduct and supervise independent and objective audits and investigations relating to agency programs and operations.**
- Promote economy, effectiveness, and efficiency within the agency.**
- Prevent and detect fraud, waste, and abuse in agency programs and operations.**
- Review and make recommendations regarding existing and proposed legislation and regulations relating to agency programs and operations.**
- Keep the agency head and the Congress fully and currently informed of problems in agency programs and operations.**

**To ensure objectivity, the IG Act empowers the IG with:**

- Independence to determine what reviews to perform.**
- Access to all information necessary for the reviews.**
- Authority to publish findings and recommendations based on the reviews.**

## **Vision**

**We strive for continual improvement in SSA's programs, operations and management by proactively seeking new ways to prevent and deter fraud, waste and abuse. We commit to integrity and excellence by supporting an environment that provides a valuable public service while encouraging employee development and retention and fostering diversity and innovation.**

# Executive Summary

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## OBJECTIVE

Our objective was to determine what critical elements are not clear or are missing from the April 2003 Memorandum of Understanding (MoU) between the General Services Administration (GSA) and Social Security Administration (SSA).

## BACKGROUND

GSA is deemed the Government's landlord because it provides the Government office and other workspace services. GSA's Public Buildings Service (PBS) acquires space on behalf of the civilian sector of the Government through new construction and leasing, and acts as a caretaker for Federal properties nationwide. PBS owns or leases 9,624 assets, maintains an inventory of more than 370.2 million square feet of workspace for 1.1 million Federal employees, and preserves more than 481 historic properties. PBS is funded primarily through the Federal Buildings Fund (FBF),<sup>1</sup> which is supported by rent from Federal customer agencies.

SSA leases approximately 29 million square feet of space from GSA to conduct its business operations at its Headquarters and regional/field offices. A MoU, with a period of performance from FYs 2004 through 2013, sets forth the agreement for payment into the FBF for space and services provided by GSA to SSA. For more information on the MoU, refer to Appendix C, Memorandum of Understanding.

Our period of performance for this review was FYs 2007 through 2011. GSA's rental costs charged to SSA for FYs 2007 through 2011 are as follows.

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<sup>1</sup> *FBF* means the GSA fund into which rent charges and other revenues are deposited, and collections cited in section 210(j) of the *Federal Property and Administrative Services Act of 1949*, as amended (U.S.C. 490(j)), and from which monies are available for expenditures for real property management and related activities in such amounts as are specified in annual appropriations acts without regard to FY limitations.

Total Cost Paid by SSA for FYs 2007 Through 2011					
FY	SSA Annual Rent Expense for All Buildings Paid to GSA (Note 1)	Capital Improvement Fee for All Buildings Paid to GSA (Note 2)	Total Rental Costs for All Buildings Paid to GSA	Operation & Maintenance Costs for Delegated Buildings Paid by SSA (Note 3)	Total Costs Paid by SSA
2007	\$558,085,595	\$1,312,013	\$559,397,608	\$59,506,115	\$618,903,723
2008	602,274,057	1,132,304	\$603,406,361	59,604,158	\$663,010,519
2009	619,258,599	1,080,863	\$620,339,462	64,537,151	\$684,876,613
2010	655,271,321	734,260	\$656,005,581	58,992,354	\$714,997,935
2011	678,962,133	505,928	\$679,468,061	87,920,804	\$767,388,865
<p>1. <u>Rent Expense</u> includes, but is not limited to, repair and alteration, rental, real estate tax, protection, operation and maintenance (O&amp;M), general and administrative (G&amp;A), depreciation, Public Building fee and other costs.</p> <p>2. <u>Capital Improvement Fee</u> – For capitalized projects funded through the FBF, SSA will pay GSA a capital improvement fee based on SSA's Trust Fund share of the building's total depreciation times the Department of the Treasury's Federal Financing Bank rate as of the last day of the FY.</p> <p>3. <u>O&amp;M Costs for Delegated Buildings</u> include SSA's O&amp;M costs separate from the O&amp;M costs in GSA rent expense.</p>					

In addition to the total rental costs for all buildings paid to GSA by SSA, SSA paid O&M costs for delegated buildings. Delegated buildings are those that GSA has given SSA the authority to operate and maintain, which currently consist of 18 buildings. SSA pays O&M costs separate from GSA's monthly rent bill.

In an August 2, 2012 letter, the House Committee on Ways and Means requested our assistance in determining what critical elements are not clear or are missing from the April 2003 MoU between GSA and SSA.

## RESULTS OF REVIEW

Based on our understanding of the rental process and inquiries with GSA and SSA, we aggregated the information to respond to the congressional concerns. As a result, we determined that critical elements are not clear or are missing from the April 2003 MoU between the GSA and SSA.

## CONCLUSIONS

During the course of our review, we also identified actions we believe are necessary to ensure workers' hard-earned payroll tax dollars are being used as intended in the *Social Security Act*. These actions consist of legislation to:

- Provide for the return to the SSA Trust Fund of proceeds obtained from the disposal of property purchased with SSA Trust Fund assets, to the Trust Fund to

ensure SSA uses workers hard-earned payroll tax dollars as intended by the *Social Security Act*.

- Reduce or eliminate indirect costs and fees paid to GSA for Trust Fund and/or delegated buildings.
- Ensure SSA does not pay expenses (for example, rent or GSA administrative costs) to GSA for the new data center for which SSA was directly appropriated funding.

Also, we believe the terms and conditions in the current MoU should remain in use and, at a minimum, GSA and SSA's new MoU should incorporate the following provisions.

1. Enumerating the accounting treatment of Trust Fund properties.
2. Permitting SSA or SSA OIG to perform a detailed review of any actual building costs (at its discretion).
3. Setting forth a detailed description and example of the year-end reconciliation process.
4. Specifying all the information required for interagency agreements, as set forth in SSA's Administrative Instructions Manual System (AIMS)<sup>2</sup>.

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<sup>2</sup> AIMS, Financial Management Manual (FMM), 05.01.06A, 1/24/2011.

# Table of Contents

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<b>INTRODUCTION</b>	1
<b>RESULTS OF REVIEW</b>	5
Congressional Questions	5
Other Matters	14
• Other Federal Agencies' Memorandums of Understanding	14
• Social Security Administration Policy on Memorandums of Understanding	15
<b>CONCLUSIONS</b>	16
<b>APPENDICES</b>	
<b>APPENDIX A</b> – Acronyms	
<b>APPENDIX B</b> – Scope and Methodology	
<b>APPENDIX C</b> – Memorandum of Understanding	
<b>APPENDIX D</b> – General Services Administration Rental Bills and Year-End Reconciliation Process	
<b>APPENDIX E</b> – General Services Administration Treatment of the New Data Center (Currently Under Construction)	
<b>APPENDIX F</b> – Building Types	
<b>APPENDIX G</b> – Social Security Administration Trust Fund Buildings Expenses – Fiscal Years 2008 to 2011	
<b>APPENDIX H</b> – Inventory of Remaining Trust Fund Buildings	
<b>APPENDIX I</b> – Inventory of Disposed Trust Fund Buildings	
<b>APPENDIX J</b> – Social Security Administration Rental Costs by Property Type – Fiscal Years 2007 to 2011	
<b>APPENDIX K</b> – Social Security Administration Delegated Buildings	
<b>APPENDIX L</b> – Social Security Administration Delegated Buildings Expenses – Fiscal Years 2008 to 2011	
<b>APPENDIX M</b> – Sample Rent on the Web Bills	



## OBJECTIVE

Our objective was to determine what critical elements are not clear or are missing from the April 2003 Memorandum of Understanding (MoU) between General Services Administration (GSA) and Social Security Administration (SSA).

## BACKGROUND

### GSA

GSA is deemed the Government's landlord because it provides the Government office and other workspace services. GSA's Public Buildings Service (PBS) acquires space on behalf of the civilian sector of the Government through new construction and leasing, and acts as a caretaker for Federal properties nationwide. PBS owns or leases 9,624 assets, maintains an inventory of more than 370.2 million square feet of workspace for 1.1 million Federal employees, and preserves more than 481 historic properties. PBS is funded primarily through the Federal Buildings Fund (FBF),<sup>1</sup> which is supported by rent from Federal customer agencies.

In response to our review, GSA provided additional background information. GSA stated,

No individual agency can claim "ownership" of federal real property as title to all federal real property is held in the name of the United States of America. Each federal landholding agency that has authority to hold real estate maintains "custody and accountability" of the real property in its inventory. GSA is the federal agency with exclusive authority to construct public buildings, 40 U.S.C. 3302, which means any "building, whether for single or multitenant occupancy, and its grounds, approaches, and appurtenances, which is generally suitable for use as office or storage space or both by one or more federal agencies," 40 U.S.C. 3301(a)(5)(A). The source of the funds for these projects does not alter GSA's authority and responsibility for buildings constructed or acquired under subtitle II - Public Buildings and Works of title 40 of the United States Code. GSA's unique status as the federal agency with exclusive jurisdiction, custody and control of public buildings outside of the District of Columbia and outside of military reservations and in the District of Columbia, except for those buildings and grounds otherwise provided for by law, is codified at 40 U.S.C. 3101 and 8101, respectively. In addition to the statutory authorities cited above, GSA has a number of other authorities upon

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<sup>1</sup> *FBF* means the GSA fund into which rent charges and other revenues are deposited, and collections cited in section 210(j) of the *Federal Property and Administrative Services Act of 1949*, as amended (U.S.C. 490(j)), and from which monies are available for expenditures for real property management and related activities in such amounts as are specified in annual appropriations acts without regard to FY limitations.

which it relies to operate and maintain federal real property, including the 1950 Reorganization Plan No. 18 (codified at 40 U.S.C. 301 note), and 40 U.S.C. 581(c), (d) and (g), 582(b), 584, 585(a) and (c), 586(b), 592, 3303, 3304, 3305, 3306, and 3307.

Before Fiscal Year (FY) 2005, GSA also provided law enforcement and security services for these buildings. The Federal Protective Service (FPS) within the Department of Homeland Security (DHS) has assumed this responsibility and provides these services. GSA stated, “. . . However, there can be GSA security items which are separate capital investments in a property. These are separately priced, identified in the Occupancy Agreement and when funded by PBS/GSA, are charged to tenant agencies on the PBS Rent Bill as a ‘Building Specific Amortized Capital Charge’. This explains why there would be security charges on the GSA Rent Bill.”

## SSA

SSA leases approximately 29 million square feet of space from GSA to conduct its business operations at its Headquarters and regional/field offices. A MoU, with a period of performance from FYs 2004 through 2013, sets forth the agreement for payment into the FBF for space and services provided by GSA to SSA. For more information on the MoU, refer to Appendix C, Memorandum of Understanding.

Our period of performance for this review is FYs 2007 through 2011. GSA’s rental costs charged to SSA for FYs 2007 through 2011 are as follows.

<b>Table 1 – Total Cost Paid by SSA for FYs 2007 Through 2011</b>					
<b>FY</b>	<b>SSA Annual Rent Expense for All Buildings Paid to GSA (Note 1)</b>	<b>Capital Improvement Fee for All Buildings Paid to GSA (Note 2)</b>	<b>Total Rental Costs for All Buildings Paid to GSA</b>	<b>Operation &amp; Maintenance Costs for Delegated Buildings Paid by SSA (Note 3)</b>	<b>Total Costs Paid by SSA</b>
2007	\$558,085,595	\$1,312,013	\$559,397,608	\$59,506,115	\$618,903,723
2008	602,274,057	1,132,304	\$603,406,361	59,604,158	\$663,010,519
2009	619,258,599	1,080,863	\$620,339,462	64,537,151	\$684,876,613
2010	655,271,321	734,260	\$656,005,581	58,992,354	\$714,997,935
2011	678,962,133	505,928	\$679,468,061	87,920,804	\$767,388,865
<p>1. <u>Rent Expense</u> includes, but is not limited to, repair and alteration, rental, real estate tax, protection, operation and maintenance (O&amp;M), general and administrative (G&amp;A), depreciation, Public Building fee and other costs.</p> <p>2. <u>Capital Improvement Fee</u> – For capitalized projects funded through the FBF, SSA will pay GSA a capital improvement fee based on SSA’s Trust Fund share of the building’s total depreciation times the Department of the Treasury’s Federal Financing Bank rate as of the last day of the FY.</p> <p>3. <u>O&amp;M Costs for Delegated Buildings</u> include SSA’s O&amp;M costs separate from the O&amp;M costs in GSA rent expense.</p>					

In addition to the total rental costs for all buildings paid to GSA by SSA, SSA paid O&M costs for delegated buildings. Delegated buildings are those that GSA has given SSA the authority to operate and maintain, which currently consist of 18 buildings. SSA pays O&M costs separate from GSA's monthly rent bill.

## MoU Between GSA and SSA

GSA and SSA signed the current MoU for space and services in April 2003. The MoU will expire on September 30, 2013. The MoU indicates GSA and SSA will sign an Occupancy Agreement (Agreement) for each building and/or space occupied by SSA. Each Agreement defines GSA's relationship with each customer agency and

- establishes specific financial terms, provisions, rights, and obligations of GSA and its customer for each space assignment;
- minimizes exposure to future unknown costs for both GSA and customer agencies;
- stabilizes rent payments to the extent reasonable and desired by customers; and
- allows tailoring of space and related services to meet customer agency needs.

Each SSA site has an Agreement; however, there can be more than one Agreement per building. The Agreement provides information on the determined cost of rent and indicates a commercial equivalent. In addition, the Agreement does indicate that the monthly bill will reflect the rent reduction appropriate for SSA's Trust Fund programs. GSA's Rent on the Web (RoW) allows SSA to view its monthly bills online. Additionally, the MoU establishes a year-end reconciliation process. For more information on the year-end reconciliation process, refer to Appendix D.

On February 17, 2009, Congress passed the *American Recovery and Reinvestment Act of 2009* (ARRA).<sup>2</sup> ARRA provided SSA \$500 million for a new data center to replace the National Computer Center and cover a portion of associated information technology costs.<sup>3</sup> Upon its completion, GSA, not SSA, will take ownership of the new data center. GSA expects that SSA will pay rent for the new data center even though the funds to construct the new data center were directly appropriated to SSA (see Appendix E).

In addition, SSA pays rent for buildings that were built with funds from SSA's Old-Age and Survivors and Disability Insurance Trust Funds. The Centers for Medicare and Medicaid Services' (CMS) Hospital Insurance/Supplemental Medical Insurance (HI/SMI) Trust Funds were part of SSA until SSA became a separate agency in FY 1995. Since a portion of HI/SMI funds was used to purchase some of the buildings SSA acquired, HI/SMI retained that portion of assets.

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<sup>2</sup> Pub. L. No. 111-5, 123 STAT. 115.

<sup>3</sup> Pub. L. No. 111-5, 123 STAT. 115, 185.

In FY 2011 SSA paid \$22.8 million in rent to GSA for Trust Fund Buildings (TFB). SSA incurred an additional \$61.5 million for delegated operations and maintenance costs which SSA paid to others directly for TFB. The Department of Justice recently issued an opinion that proceeds from the sale of property purchased with Trust Fund assets go to GSA, not back to the Trust Fund. GSA records indicate GSA received \$7.2 million from the proceeds of the sale of property originally purchased with Trust Fund money.

In FY 2011 SSA paid \$43.1 million in rent to GSA for delegated buildings. SSA incurred an additional \$87.9 million for delegated operations and maintenance costs that it paid directly to others for delegated buildings. Since some of SSA's Delegated Buildings are TFB, the \$43.1 and \$87.9 million includes the majority (approximately 80 percent) of the \$22.8 and all of the \$61.5 million referenced in the preceding paragraph, respectively.

In an August 2, 2012 letter, the House Committee on Ways and Means requested our assistance in determining what critical elements are not clear or are missing from the April 2003 MoU between GSA and SSA.

# Results of Review

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## Congressional Questions

Based on our understanding of the GSA building rental process described in the MoU and inquiries we made with GSA and SSA, we aggregated the information to respond to the August 2, 2012 congressional inquiry letter. We have also included comments we received from GSA and SSA with each question. Based on our review of the MOU and the information we received from GSA and SSA we determined that critical elements are not clear or are missing from the April 2003 MoU between the GSA and SSA as described in the responses to the following questions.

### **QUESTION 1: Who has responsibility for paying utilities, maintenance, etc.**

While the MoU does not directly address this question, there is some information regarding utilities, maintenance, etc. Refer to Appendix C for the MoU. GSA and SSA should consider this when preparing the new MoU. In addition, the type of building affects the rent; therefore, the new MoU should include a detailed description of what is included in the rent (that is, utilities, maintenance, etc.) by building type. Refer to Appendix F, for a description of the building types.

In addition, GSA stated,

For property in the custody and control of GSA, it is GSA's responsibility to pay for utilities and building operations and maintenance. In buildings where GSA has delegated the authority to operate and maintain (O+M delegation) to the customer agency (SSA for example), the SSA has the responsibility for paying utilities as well as operations and maintenance costs. Agencies' rent is reduced in delegated buildings to reflect the services provided by the agency.

We reviewed the support for the FY 2007 through 2011 "total building expenses" identified in the year-end reconciliations (see Table 2). In FY 2007, GSA's reconciliation was done manually. After FY 2007, GSA modified the year-end reconciliation process to reflect the actual operating costs. For FYs 2008 through 2011, we were able to determine the actual building expenses charged (for example, repair and alteration cost, rental, real estate tax, protection, O&M, depreciation, and G&A cost). However, in FY 2007, we were unable to determine the actual building expenses charged because GSA could not provide cost records at the detail level needed due to the changes in the reconciliation process. Refer to Table 2 for the total SSA building expenses by GSA building type for FYs 2008 through 2011.

<b>Table 2 – Total SSA Building Expenses by GSA Building Type for FYs 2008 Through 2011</b>				
<b>Type of Property</b>	<b>2008 Total Expenses</b>	<b>2009 Total Expenses</b>	<b>2010 Total Expenses</b>	<b>2011 Total Expenses</b>
1 – Federal Owned	\$74,804,564	\$94,431,201	\$77,798,338	\$74,529,603
2 – Leased	474,525,766	513,058,738	536,876,536	564,000,429
4 – Permit for Federally Owned	0	0	0	0
5 – Purchase Contract	3,342,287	2,678,553	2,673,361	2,613,751
6 – Leased – U.S. Postal Services	0	0	0	231,308
8 – Portfolio Lease	4,659,224	2,670,466	5,928,047	3,882,025
Subtotal	\$557,331,841	\$612,838,958	\$623,276,282	\$645,257,116
Rounding Difference	247	119	(8)	(101)
Total Before adjustments	\$557,332,088	\$612,839,077	\$623,276,274	645,257,015
Adjustments *	9,774,836	(28,328,287)	0	0
Total Rental Costs	\$567,106,924	\$584,510,790	\$623,276,274	645,257,015
O&M Costs for Delegated Buildings Paid by SSA	\$59,604,158	\$64,537,151	\$58,992,354	\$87,920,804
Total Expenses	\$626,711,082	\$649,047,941	\$682,268,628	\$733,177,819
* According to GSA staff (applicable to FYs 2008 and 2009), GSA calculated the actual cost by taking the lesser of the total expense pulled from GSA cost accounting systems and the GSA RoW agency bill.				

In addition, refer to Appendix J for the details of the building expenses.

According to SSA,

SSA has the ultimate responsibility of paying for utilities and maintenance costs. However, the manner in which these items are paid differs.

- For Delegated Buildings, GSA has given SSA the authority to operate and maintain 18 buildings. SSA is billed, and pays for, utilities separate from GSA's monthly Rent bill. SSA provides the standard maintenance for these buildings - the costs for this are charged to a component of our Limitation on Administrative Expenses budget.
  - However, GSA is responsible for the total replacement of the Core/Shell building systems (e.g., replacement of roof, replacement of chiller). If it is a GSA responsibility, they should fund the replacement. GSA would award a contract to perform these replacements. Many times GSA cannot or will not fund items they are responsible for, so we make the decision to fund the replacements to ensure our employees have a safe, healthy, and secure work environment.
- For Federal buildings, utilities and maintenance costs are spelled out in the Occupancy Agreement (OA) and are billed to SSA by GSA in the "Operating Cost" line item on the monthly Rent bill.

- For lease buildings, utilities and maintenance costs are spelled out in the OA (and underlying GSA lease) and are billed to SSA by GSA in the “Operating Cost” line item on the monthly Rent bill.

**QUESTION 2: Whether SSA pays rent and if so, what costs the rent covers for the buildings SSA purchased and has delegated authority to manage.**

The MoU does identify the rent charged to SSA. However, the new MoU should include a detailed description of the rent by building type. Although SSA checks the reconciliation of SSA rental properties, certain amounts are cursory and difficult to obtain detailed costs. For example, SSA requested supporting documentation for the actual costs for the Altmeyer Building; however, GSA could not provide the supporting documentation. For this review, we also requested detailed supporting documents for specific costs, and to date, it has not been provided. Therefore, the new MoU should include a statement that allows the Agency to conduct a detailed review of any actual building rental costs (at its discretion). GSA and SSA should take this under consideration when preparing the new MoU.

GSA stated, “In accordance with the MOU between GSA and SSA (effective FY 04 through FY13), the rent charged to SSA covers the direct costs for cleaning, building operations, maintenance and minor repairs, protection, depreciation and rental expenses and the indirect costs (general and administrative overhead) incurred by GSA in providing the standard level of service.”

In addition, GSA stated, “In a delegated SSA building, it is the responsibility of SSA to pay for cleaning, building operations, maintenance, minor repairs, and protection.”

According to SSA,

We pay different rates of rent for the real property we occupy.

1. Trust Fund buildings – Only actual operating costs are charged to the Trust Funds. SSA’s General Fund related work is charged market rates.
2. Other Federal buildings – Only actual operating costs are charged to the Trust Funds. SSA’s General Fund related work is charged market rates.
3. Leased buildings – Full lease costs plus administrative costs.
  - i. Except Portfolio Lease buildings, which are priced as if federally owned.

The rent is determined by various factors outlined in each building’s OA (see Article IV of the Rent MoU and the GSA Pricing Guide.) For the Delegated Buildings, it is our understanding that the “rent” is supposed to represent general and administrative expenses incurred by GSA.

GSA posts monthly rent bills through the ROW online interface provides charges by category for each building being billed. The amount listed on the ROW as the “Total Monthly Rent” represents the commercial equivalent (or



market) rent agreed to in each building's Occupancy Agreement (OA) and is based on a GSA appraisal of the local market. For Federal and Trust Fund buildings, we receive the Congressional Reduction credits on the ROW to attempt to bring the shell rental rate on trust fund related work in line with GSA's actual costs associated with running the building. This is an attempt to achieve a zero liability between GSA and SSA at the end of each fiscal year.

As these credits are merely estimates, SSA's Office of Finance (OF) conducts a rent settlement with GSA after the conclusion of the fiscal year. SSA reconciles the year-end, cumulative ROW bill to the actual costs provided by GSA in their Trust Fund Adjustment Reconciliation Report. We pay actual costs for the trust fund related work of the agency, while GSA charges the non-trust fund work market rates. On some buildings the actual costs are greater than the ROW bills and on others the actual costs are less. We take the total of the differences to determine whether we must pay GSA additional monies or whether GSA must pay us."

### **QUESTION 3: Whether SSA always pays rent for buildings purchased with Trust Fund assets.**

SSA pays rent for TFBs. The MoU states that GSA bills "SSA a less than commercial equivalent rent for space and services provided to SSA's trust fund program." Table 3 indicates SSA's TFB expenses paid to GSA from FYs 2008 through 2011 (SSA's FY 2007 detailed information was not available).

<b>Table 3 – SSA TFB Expenses Paid to GSA from FYs 2008 Through FY 2011</b>	
<b>FY</b>	<b>Total TFB Expenses</b>
2008	\$30,214,154
2009	\$32,932,309
2010	\$26,258,116
2011	\$22,781,400

Refer to Appendix G for additional details of the TFB costs.

GSA stated, "The MoU between GSA and SSA (effective FY 04 through FY 13) 'sets forth [a] special pricing policy which allows GSA to bill SSA a less than commercial equivalent rent for space and services provided to SSA's trust fund programs.' The rent covers the areas listed in the answer to Question 1."

Further, SSA stated, "SSA does pay rent for buildings purchased from Trust Fund (TF) assets; however, we also receive the Congressional Reduction (CR) for these buildings, which approximates the rent down to GSA's actual operating cost."



**QUESTION 4: Whether the MoU differentiates between rent for TFB, rent for other federally owned buildings, and buildings rented on the open market.**

GSA and SSA agreed that the MoU does not differentiate between rent for TFB and rent for other buildings. GSA and SSA should consider this when preparing the new MoU.

**QUESTION 5: Whether the definition of rent, assets, depreciation, and sale of properties are clearly articulated.**

The MoU does define some terms, such as rent and depreciation; however, the list of definitions should include all applicable terms (that is, asset, rent, shell rent, return on investment, types of buildings, and sale of properties). The MoU should also specify who should record assets, how they should be disposed of, and who is entitled to the proceeds. GSA and SSA should consider this when preparing the new MoU. For more information on the MoU, see Appendix C.

GSA stated, “The MOU contains definitions for rent and depreciation within ‘Article IV-Definitions.’ ”

According to SSA, “The MOU does provide a definition of rent and depreciation, but does not specify who should record the assets, how they should be disposed of, or who is entitled to the proceeds.”

**QUESTION 6: Whether the accounting process that GSA and SSA follow for property purchased with Trust Funds is clearly set forth.**

The MoU does not clearly set forth the accounting process for property purchased with Trust Fund dollars. The new MoU should describe the accounting process for TFB for both GSA and SSA. GSA and SSA should take this under consideration when preparing the new MoU. For more information on the MoU, please refer to Appendix C.

GSA stated,

Generally, GSA follows the policy language contained in the MOU. However, the MOU does not clearly set forth all accounting processes. For example, in the MOU under “Article IV Definitions” part B. “Administrative Cost Distribution - SSA’s Cost Analysis System” sets forth policy to handle the administration of programs handled by General Funds and Trust Funds. The language does not put in place an accounting process that clearly translates to the calculations contained in the reconciliation.

According to SSA, “The process that GSA and SSA follow for property purchased with TFs is not clearly defined anywhere. SSA had carried the buildings on their books until the Department of Justice judgment in Fiscal Year (FY) 2011. As a result of the decision, SSA removed the buildings and the related depreciation from the GL.”

## **QUESTION 7: Whether GSA will return funds obtained from the disposal of properties purchased with Trust Fund assets to the Trust Funds.**

The MoU does not state that GSA will return funds obtained from the disposal of properties purchased from Trust Fund assets to the Trust Fund. Although SSA provided funds for a number of buildings it occupies, the buildings are considered managed and controlled by GSA. When a TFB is sold, the current legal ruling<sup>4</sup> requires that GSA to receive the proceeds of the sale.<sup>5</sup>

The rules for disposal of Federal property allow State and local governments to be given unwanted SSA property at no cost. If State and local agencies decline, the property can then be offered to non-profit organizations at no cost. If they decline, the property is then sold. The proceeds of that sale are given to GSA. (See Appendix I for details on past SSA TFB property transactions.)

Our review of the list of SSA-disposed property found reporting differences between GSA and SSA. According to SSA records, GSA sold the TFB for \$5.2 million while GSA reported it sold the buildings for \$7.2 million. In one case, GSA stated it “. . . ended up disposing of the property via two separate auctions and the SSA figure represents proceeds from the second sale only, while our figure accounts for both.” Additionally, GSA indicated it plans to sell two additional SSA TFBs for \$245,000 and \$700,000, respectively.

SSA also stated, “Based on our understanding and recollection, GSA did account for the TFBs as assets on their financial statements. This is one of the concerns about us carrying them as well. Essentially, the Government was double counting the same assets.” Further, SSA stated, “. . . GSA knew the value at the time of their sale or conveyance: they accounted for and depreciated the TFBs just like we did, therefore they knew the book value, as they calculated it, at the time of disposal.” Therefore, we have a concern regarding double counting the depreciation on the same assets.

In our review of the TFB inventory, we found information that indicated a field office was relocated in March 2007. SSA’s records indicate the property was originally built using SSA’s Trust Fund dollars. The building remained vacant for several years. Immigration & Customs Enforcement (ICE) renovated the building and was to move into the space in 2011. As of September 29, 2010, per GSA, based on legislative authority, this building is under GSA’s custody and control, and it was leasing the building to ICE.

The new MoU should identify who will retain the proceeds from the sale of TFB. GSA and SSA should consider this when preparing the new MoU.

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<sup>4</sup> Department of Justice, Office of Legal Counsel, Memorandum, “*Re: Disposition of Proceeds from the Sale of Real Property Acquired with Money from the Social Security Trust Funds*,” December 17, 2010.

<sup>5</sup> We noted one exception where GSA did not receive the proceeds of the sale. Per SSA, GSA sent SSA the proceeds of \$44,135 from the sale of the Brownsville, Texas building via Treasury’s Intergovernmental Payment and Collection system.

GSA stated, “GSA retains the net proceeds in the Federal Buildings Fund as authorized under section 412 of the Consolidated Appropriations Act of 2005.”

According to SSA, “There is no language in the MOU that indicates GSA will return funds obtained from disposal of property purchased from TFs. Typically, GSA has not returned funds resulting from the disposal of property purchased from the TFs to SSA.”

**QUESTION 8: Whether SSA only pays for services that GSA provides, such as maintenance and security.**

GSA continues billing SSA for certain indirect costs (that is, G&A expenses) for delegated buildings and for TFBs even though SSA provides these services. The new MoU should exclude these indirect costs for delegated buildings and TFBs. GSA and SSA should take this under consideration when preparing the new MoU.

GSA stated, “SSA pays for services received: building operations, maintenance and capital improvements. Security in GSA controlled owned and leased space is provided by the Department of Homeland Security (DHS), Federal Protective Service (FPS).” Also, GSA stated, “. . . The DHS/FPS began performing their own billing functions in July 2011. However, there can be GSA security items which are separate capital investments in a property. These are separately priced, identified in the Occupancy Agreement and when funded by PBS/GSA, are charged to tenant agencies on the PBS Rent Bill as a ‘Building Specific Amortized Capital Charge.’ This explains why there would be security charges on the GSA Rent Bill.”

Also, GSA stated, “SSA does not pay O&M, Cleaning, or Protection to GSA . . . in the delegated buildings. That cost is solely SSA’s responsibility.”

SSA’s response is included in its response to Questions 1 and 2.

In addition, according to SSA, “For security, GSA no longer bills us for monthly security charges. Starting in FY year 2005, Department of Homeland Security began charging the monthly basic and building-specific security fees. There are, however, minimal charges included in the monthly GSA rent bills for the protection services they provide.”

Please see Sections 2.9 and 3.10 of the GSA Pricing Desk Guide<sup>6</sup> for additional information on security charges.

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<sup>6</sup> GSA’s Pricing Desk Guide” is available online at the following Website:  
[http://www.gsa.gov/graphics/pbs/PDG\\_4th\\_Ed.pdf](http://www.gsa.gov/graphics/pbs/PDG_4th_Ed.pdf).

**QUESTION 9: Whether there is a clear statement on how services and actual costs are calculated.**

There is some information in the MoU; however, it does not encompass all actual costs or delineate all the services provided. GSA and SSA should consider this when preparing the new MoU.

GSA stated, “See ‘Article V - Payments for Rent and Standard Levels of Service’ [of the MoU] for definitions and guidance on calculations.”

SSA referenced “. . . the MoU, Article IV, A and I.”

For more information on the MoU, Article IV – Definitions and Article V – Payment for Rent and Standard Levels of Service, refer to Appendix C.

**QUESTION 10: How long the above practices have been in place.**

The current MoU became effective in FY 2004; however, the practices were in place before the MoU became effective.

GSA stated, “The current Memorandum of Understanding between the SSA and GSA became effective on October 1, 2004 (FY 2004) and is in-effect for 10 years, through FY2013. This MOU is reflective of earlier arrangements between SSA and GSA and how SSA’s rent payments would be developed and managed.”

According to SSA, “Most of the practices have been in place for several decades. The current MOU went into effect in 2004.”

**QUESTION 11: Whether the rent paid by the SSA contributes to the Federal Buildings Trust Fund and if so, whether the contributions are earmarked for SSA or can be used by any Federal agency.**

The MoU is not clear on whether SSA’s paid rent will contribute to the FBF. Therefore, the new MoU should clearly indicate whether SSA’s rent will contribute to the FBF. GSA and SSA should consider this when preparing the new MoU.

GSA stated, “The rent paid by SSA contributes to the Federal Buildings Fund. These funds are not designated for any one particular building, but are collected and managed to provide for capital improvement needs of the entire portfolio of GSA’s owned assets.”

According to SSA,

SSA pays GSA only the actual costs for trust fund related work for the Federal and TF buildings based on adjustments to the monthly bill and year-end reconciliation. In the annual rent reconciliation, we pay the capital improvement fee, which is our direct contribution to the Federal Building [sic] Fund (FBF) based on the 2003

MOU. We are not aware of whether GSA earmarks contributions to the FBF for a particular agency.

The fees we pay associated with leased buildings are supposed to be a reimbursement of GSA administrative fees for lease contracting services, lease administration, legal issues, etc. It is our understanding these admin fees are used as cost offsets for GSA proper and are not part of the FBF.

**QUESTION 12: OIG's Opinion regarding what actions are needed to ensure workers' hard-earned payroll tax dollars are being used as intended in the *Social Security Act*.**

In our opinion, legislation is needed to:

- provide for the return to the SSA Trust Fund of proceeds obtained from the disposal of property purchased from SSA Trust assets, to ensure SSA uses workers' payroll tax dollars as intended in the *Social Security Act*;
- reduce or eliminate fees paid to GSA for Trust Fund and/or Delegated buildings; and
- ensure SSA does not pay expenses (for example, rent or GSA administrative costs) to GSA for SSA's new data center, for which SSA was directly appropriated funding.

In addition, GSA and SSA should include the accounting treatment of Trust Fund properties in the new MoU. This would include the accounting process and each Agency's responsibility for TFBs (that is, who should record and depreciate the assets, how to account for disposed property, and who is entitled to the proceeds of the sale of TFBs).

Additionally, GSA and SSA should consider adding a provision to the new MoU that allows SSA or OIG to audit the GSA actual costs associated with SSA occupied properties to assure they are accurate and necessary. Examples include, but are not limited to, maintenance, grounds-keeping; security, and depreciation.

### Other Federal Agencies' MoUs

To increase our understanding of the SSA MoU<sup>7</sup> we obtained copies of MoUs from GSA for two other Federal agencies' that have trust funds. We reviewed the Railroad Retirement Board (RRB)<sup>8</sup> and CMS<sup>9</sup> MoUs to determine whether SSA's new MoU could benefit from the information in them.

Our review found all three MoUs were similar. All were effective for FY 2004 and remain in effect for 10 years, through FY 2013. We found the following minor differences.

- We found that all three MoUs state that the parties may change the agreement by mutual consent; however, the MoUs with the RRB and with CMS state that the change should be in a written addendum to the MoU. This phrase was not in the MoU with SSA.
- SSA and the RRB's MoUs have a clause on "Delegation of Authority" while CMS' MoU does not have this clause.
- SSA's MoU has a clause regarding SSA's "Cost Analysis System." RRB and CMS' MoUs do not have this clause. It should be noted that while space costs related to general fund programs are subject to full rent payments, space costs related to Trust Fund programs are subject to reduced rent payments.
- CMS' MoU does not have a clause for Building Termination Costs.

As a result of the review of RRB and CMS' MoUs, we believe SSA's MoU should include language that any changes should be in a written addendum to the MoU.

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<sup>7</sup> GSA and SSA signed the SSA MoU on April 11 and April 28, 2003, respectively. The SSA MoU will expire on September 30, 2013.

<sup>8</sup> GSA and RRB signed the RRB MoU on September 17 and October 10, 2003, respectively.

<sup>9</sup> GSA and CMS signed the CMS MoU on November 30 and October 2, 2004, respectively.

## SSA Policy on MoUs

We reviewed SSA's Administrative Instructions Manual System (AIMS)<sup>10</sup> to determine whether SSA's new MoU could benefit from the guidance it contains.

The MoU between GSA and SSA follows about half of the requirements in SSA's AIMS 05.01.06A. It is a formal written agreement signed by both parties. The current MoU contains the following.

- Names of both agencies
- Purpose of agreement
- Background of agreement
- Duration of agreement, including FY covered
- Services SSA will receive
- Responsibilities of each agency (to some extent)
- Financing/billing arrangements
- Authority
- Date and signature of officials at each agency

However, it does not contain the following information, which is required per the manual.

- Addresses of both agencies
- Names, addresses, and telephone numbers of both points of contacts
- Scope of work
- Sufficient information on responsibilities of each agency
- Estimated cost
- A Disclaimer Clause

We believe the new SSA MOU should include all information required in SSA's policy manual.

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<sup>10</sup> AIMS, Financial Management Manual (FMM): 05.01.06A, January 24, 2011.



# Conclusions

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Based on our understanding of the rental process and inquiries with GSA and SSA, we developed responses to the congressional concerns. We also reviewed MoUs used by other Federal agencies that have trust funds and SSA's policy manual on MoUs. Additionally, we obtained supporting documentation to increase our understanding of the rental and billing process between GSA and SSA.

We believe legislation is needed to

- provide for the return to the SSA Trust Fund of proceeds obtained from the disposal of property purchased with SSA Trust Fund assets, to the Trust Fund to ensure SSA uses workers' payroll tax dollars as intended in the *Social Security Act*;
- reduce or eliminate indirect costs and fees paid to GSA for Trust Fund and/or delegated buildings; and
- ensure SSA does not pay expenses (for example, rent or GSA administrative costs) to GSA for the new data center, for which SSA was directly appropriated funding.

Also, we believe terms and conditions in the current MoU should remain in use and, at a minimum, GSA and SSA's new MoU should incorporate the following provisions.

1. The accounting treatment of Trust Fund properties. This would include the accounting process and each Agency's responsibility for Trust Fund property (that is, who should record and depreciate the assets, how disposed property should be accounted for, and who is entitled to the proceeds of the sale of Trust Fund property).
2. A statement that allows SSA or SSA OIG to perform a detailed review of any actual building costs (at their discretion). Examples include, but are not limited to, maintenance, grounds-keeping; security, and depreciation.
3. A detailed description and example of the year-end reconciliation process to include the
  - occupancy agreement,
  - types of GSA rental properties (that is, Federal-owned, leased, purchase contract, portfolio lease, etc.),
  - RoW costs (that is, market rent, agency rent, joint use, billing adjustments), and
  - actual GSA costs/services provided (that is, repair and alteration, rental, real estate tax, protection, operation and maintenance, G&A, depreciation, Public Building fee, capital improvement fee and other costs).



4. Appropriate information, terms and conditions, including those required by SSA policy, such as, but not limited to:
- Names and addresses of both agencies;
  - Names, addresses, and telephone numbers of both Project Coordinators;
  - Purpose of agreement;
  - Background of agreement;
  - Scope of Work;
  - Duration of agreement, including FY covered;
  - Services SSA will receive;
  - Definitions (applicable definitions such as but not limited to assets, rent (a detailed description of what is included in the rent by building type), shell rent, return on investment, delegated buildings and trust fund buildings);
  - Responsibilities of each agency (including but not limited to responsibility for paying utilities and maintenance);
  - Estimated cost and financing/billing arrangements;
  - Authority (list the applicable legislation);
  - Date and signature of officials at each agency authorized to purchase and provide service;
  - A statement that any agreed-upon changes to the MoU should be in a written addendum to the MoU;
  - A Disclaimer Clause (for example, SSA will not accept responsibility for reimbursement of late fees or other costs incurred due to the negligence of GSA).
  - A statement whether SSA's rent will contribute to the FBF.

# *Appendices*

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### Acronyms

Agreement	Occupancy Agreement
AIMS	Administrative Instructions Manual System
ARRA	<i>American Recovery and Reinvestment Act of 2009</i>
CMS	Centers for Medicare and Medicaid Services
CR	Congressional Reduction
DHS	Department of Homeland Security
FBF	Federal Buildings Fund
FMM	Financial Management Manual
FPS	Federal Protective Service
FY	Fiscal Year
GSA	General Services Administration
G&A	General and Administrative
HI/SMI	Hospital Insurance/Supplemental Medical Insurance
ICE	Immigration & Customs Enforcement
MoU	Memorandum of Understanding
OA	Occupancy Agreement
OIG	Office of the Inspector General
ORM	Office of Realty Management
O&M	Operation and Maintenance
O+M	Operation and Maintenance
PBS	Public Buildings Service
Pub L. No.	Public Law Number
ROI	Return on Investment
RoW	Rent on the Web
RRB	Retirement Railroad Board
SSA	Social Security Administration
TF	Trust Fund
TFB	Trust Fund Buildings
U.S.C.	United States Code
USPS	United States Postal Service

### Scope and Methodology

We collected and reviewed information specific to questions concerning the current Memorandum of Understanding (MoU) between the General Services Administration (GSA) and Social Security Administration (SSA) for space and services to determine what critical elements are not clear or are missing. The current MoU is effective for 10 years; it started in Fiscal Year (FY) 2004 and expires at the end of FY 2013.

While formulating our opinion, we also considered what actions are needed to ensure workers' payroll tax dollars are being used as intended in the *Social Security Act*.

To achieve our objective, we:

- Reviewed the MoU between GSA and SSA for space and services.
- Reviewed Code of Federal Regulations, Title 41 Part 102-85, *Pricing Policy for Occupancy in GSA Space*. We also reviewed GSA's Pricing Desk Guide.
- Reviewed SSA's Administrative Instructions Manual System (AIMS), *Material Resources Manual*, Chapter 1, Instruction 1, *Realty and Space Management*; *AIMS Financial Management Manual*, Chapter 5, *Interagency Agreements--Work Performed by Federal Agencies for SSA*; and the SSA Accounting Manual, *Property Accounting*, Chapter 1-90.
- Reviewed the December 17, 2010 Department of Justice Ruling, *Disposition of Proceeds from the Sale of Real Property Acquired with Money from the Social Security Trust Funds*. We also reviewed the SSA White Paper, *Trust Fund Real Property Reporting of Assets*.
- Interviewed the SSA Office of Finance and Office of Realty Management staff to understand the process and the current conditions with GSA.
- Reviewed SSA financial reports that included information on SSA properties, including those purchased with Trust Funds. We also obtained information on those buildings that were retired from SSA service and their disposition and any proceeds obtained from their sale.
- Visited with the GSA Public Buildings Service staff to discuss SSA property occupancy agreements, to review fees charged SSA, and to discuss what the fee funds were used toward.
- Reviewed information on the new SSA Data Center and the status with GSA.

We performed our review in Baltimore, Maryland, in September through November 2012. The primary entities reviewed were the Offices of the Deputy Commissioner for Budget, Finance and Management; Financial Policy and Operations, Office of Finance; and Facilities and Supply Management, Office of Realty Management. We conducted our review in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*. We did not substantiate the data and/or information that SSA and GSA provided to us. However, we concluded that data we obtained for this review was sufficiently reliable to support the findings and conclusions.

# Memorandum of Understanding

MEMORANDUM OF UNDERSTANDING  
BETWEEN  
THE GENERAL SERVICES ADMINISTRATION  
AND  
THE SOCIAL SECURITY ADMINISTRATION

Article I – Purpose

This Memorandum of Understanding (MOU) sets forth an agreement between the Social Security Administration (SSA) and the General Services Administration (GSA) for payments into the Federal Buildings Fund (FBF) for space and services provided by GSA to SSA.

Article II - Duration of Agreement

This MOU will be effective for FY 2004 and remain in effect for 10 years, through FY 2013. The parties may change the agreement at any time during that period by mutual consent (e.g., a dramatic change in the interest rate used to compute the capital improvement fee).

Article III - Background/Authority

A. GSA's Authority to Construct, Manage and Control Government Buildings

GSA is authorized to construct, manage and control Government buildings under various Federal statutes including Chapter 5 of Subtitle I of Title 40, United States Code (originally enacted as Title II of the Federal Property and Administrative Services Act of 1949 and formerly codified as amended at 40 U.S.C. §§ 481- 492) and Chapter 33 of Subtitle II of Title 40, United States Code (originally enacted as the Public Buildings Act of 1959 and formerly codified as amended at 40 U.S.C. §§ 601-619); and 40 U.S.C. §8101 (formerly codified at 40 U.S.C. §19); and 40 U.S.C. § 3101 (formerly codified at 40 U.S.C. § 285). In addition, Presidential Reorganization Plan No. 18 of 1950 (40 U.S.C. § 301 note; formerly codified at 40 U.S.C. § 490 note) transferred to and vested exclusively in GSA all functions with respect to acquiring space in buildings by lease and with respect to the operation, maintenance and custody of office buildings owned or leased by the Federal Government.

Pursuant to 40 U.S.C. §586(b), GSA is authorized to assess Federal agencies appropriate charges (rent) for space and services. Subsection §586(b) authorizes GSA to charge anyone furnished services and space at rates determined by the Administrator to approximate commercial charges for comparable space and service. These charges are deposited by GSA into the FBF, established by 40 U.S.C. § 592. The FBF is available to finance real property management and

April 7, 2003

related activities of GSA, including the cost of maintenance and operation of buildings, repair and improvements and construction of new buildings.

#### B. SSA Trust Fund Payments into the FBF

The Committee Report accompanying the Department of Labor and Health, Education, and Welfare Appropriations Bill for FY 1975 included the following language:

"The conferees are agreed that the Social Security Administration shall not use trust funds to pay the General Services Administration, or any other landlord, more than the actual cost of space that it actually occupies. The language proposed by the Senate is deleted because of the difficulty in estimating the actual amounts required for the cost of the office space."

H. Conf. Rpt. No. 93-1489, p. 16 (Nov. 21, 1974). This congressional action has formed the basis for the calculation of rent charges by GSA for buildings occupied by SSA since the inception of the FBF. Beginning in 1996, Congress began including in GSA's annual Appropriations Acts a restriction on GSA's ability to increase space or provide cleaning, security or other services to any agency which does not pay the GSA requested rent rate for space and services authorized under Public Law 92-313. See, e.g., the Omnibus Consolidated Appropriations Act, 1997, Pub. L. 104-208, sec. 405, 110 Stat. 3009-337 (Sept. 30, 1996)

This MOU sets forth a special pricing policy which allows GSA to bill SSA a less than commercial equivalent rent for space and services provided to SSA's trust fund programs. Because of the highly integrated nature of SSA's programs, administrative costs have been distributed to general fund vs. trust fund programs based on SSA's Cost Analysis System. GSA will continue to use the results of this system to reconcile and adjust SSA rental payments on an annual basis.

#### C. GSA Delegation of Authority for Building Operations

Under authority of 40 U.S.C. § 121(d), the Administrator of GSA has delegated authority to manage the operation of selected buildings to SSA. Under this delegation of authority, SSA continued to pay GSA for monthly rent bills, adjusted as described in Section B, above. However, GSA provided a separate "credit" to SSA's rent bills to cover the standard levels of service for the operation of specified buildings. Beginning in FY 2004, all agencies will be billed reduced rates for delegated buildings, reflecting the services provided by the agency, and will not receive offsetting credits on their rent bills. GSA will continue to provide annual estimates for the operation and maintenance costs of these delegated facilities in order for SSA to prepare and execute its annual spending plans.



#### Article IV - Definitions

##### A. Actual Operating Costs

Direct costs (e.g., cleaning, building operations, maintenance and minor repairs, protection, depreciation and rental expenses) and indirect costs (i.e., general and administrative overhead) incurred by GSA in providing the standard levels of service.

##### B. Administrative Cost Distribution - SSA's Cost Analysis System

SSA administers programs financed by both general funds and trust funds. To determine the proper distribution of administrative costs to SSA's programs, SSA's Cost Analysis System relates workloads processed to how workyears are utilized. The percentage of space costs related to general fund programs are subject to full Rent payments to GSA, while space costs related to trust fund programs are subject to reduced Rent payments to GSA.

##### C. Capital Improvement Fee

For capitalized projects funded through the FBF, SSA will pay GSA a capital improvement fee based on SSA's trust fund share of the building's total depreciation times the Treasury Department's Federal Financing Bank rate as of the last day of the fiscal year.

##### D. Capital Improvements

Improvements which materially prolong the useful life of a building by replacement, upgrading, or installation of a new building system(s) and/or significantly extends, enlarges or enhances the building structure.

##### E. Depreciation

Allocation of the cost of depreciable property as an operating expense over the estimated useful life of the property.

##### F. Purchase Contract Buildings

The purchase contract system which was authorized by the Public Buildings Amendments of 1972 (originally enacted as Public Law 92-313, and codified at 40 U.S.C. § 602a (the "1972 Amendments")), authorized the Administrator of General Services to provide space by entering into purchase contracts and allowed GSA to finance construction costs by offering debt securities for public sale. Section 5 of the 1972 Amendments provided that funds available for the payment of rent and related charges, whether appropriated directly to the GSA or to any other agency of the Government and received by GSA for such purpose, may be utilized by the



Administrator to pay off these purchase contracts. The cost of satisfying these debentures is borne by GSA and paid out of the commercial equivalent rent collected from agencies. Since under this MOU SSA does not pay commercial equivalent rent on these buildings, an amount equal to the principal, interest, taxes, and administrative expenses associated with the debentures is billed to SSA as "income in lieu of rent". SSA currently occupies 38 purchase contract buildings; 5 of which it is the sole occupant and, therefore, pays the full annual amount of amortized acquisition costs; and 33 of which it is a joint occupant and, therefore, pays a pro rata share of the amortized acquisition costs based on the percentage of space it occupies in the building. During FY 2003, GSA will satisfy its liability for all purchase contract buildings solely occupied by SSA, and thus will no longer charge SSA income in lieu of rent for these buildings.

#### G. Reimbursable Services

Those services that are not included in the standard levels but are provided by GSA on a reimbursable basis upon receipt of a Reimbursable Work Authorization. Reimbursable services may include overtime, utilities, enhanced custodial, mechanical O&M, HVAC and additional guard services and space renovations. Fees related to the provision of these services are applicable.

#### H. Rent

Rent represents the rate charged by GSA for space and standard levels of service. Rent charges approximate commercial rates for comparable space and services. Rent charges may be reduced from commercial rates by the Administrator of General Services.

#### I. Standard Levels of Service

The levels of service, included in the Rent charge, is an appraisal generated cost for a building classified as general use and covers the provisions of buildings services and utilities typical for the operation of an office building for a 5-day work week, one shift operation, Monday - Friday. This includes a 9-hour work shift with an hour startup and an hour shutdown for a total of 11 hours per day. Service above this level is reimbursable.

#### Article V - Payment for Rent and Standard Levels of Service

- Relevant*
- A. GSA will bill SSA for the estimated cost of Rent and related building services each month using Treasury's Intergovernmental Payment and Collection (IPAC) system, or any successive system used for intragovernmental financial transactions.
  - B. GSA and SSA will sign an Occupancy Agreement (OA) for each building and/or space occupied by SSA. Each OA in federally owned space will identify the tenant improvement cost and amortization interest rate, in accordance with the standard

April 7, 2003

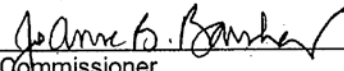
GSA pricing policy as defined in the GSA Public Building Service's Pricing Desk Guide. The OA will thus show the commercial equivalent rent SSA would pay if this MOU were not in effect. The OA also will indicate that the monthly bill will reflect the rent reduction appropriate for SSA's trust fund programs.

- C. The monthly bill will provide an adjustment (trust fund adjustment) to commercial equivalent rent that approximates the actual operating costs plus the capital improvement fee as defined in Article IV A and C, above.
- D. GSA and SSA will review GSA's actual cost reports and SSA's percentage distribution of trust fund costs quarterly for reasonableness. Where appropriate, GSA will revise the trust fund adjustment during the following billing period to ensure estimated billings closely approximate SSA's actual liability to GSA.
- E. GSA's final cost reports will be provided within 30 days after the close of each FY, with final settlement between SSA and GSA to be completed within 60 days of SSA's receipt of the cost reports.
- F. GSA's year end cost report will include:
  - Actual operating costs for each building as defined in Article IV Section A;
  - An adjustment eliminating depreciation related to SSA financed capital improvements and purchase contract buildings (see Article IV F);
  - A computation supporting the actual capital improvement fee; and
  - Reimbursable services provided by GSA (informational only and not included in calculating amount due to GSA).
- G. Final settlement for each FY will be reviewed and approved by SSA's Director of Finance and GSA's Chief Financial Officer for the Public Buildings Service.
- H. To further improve the reconciliation process, GSA and SSA will work toward automating the process to enhance analysis of cost information for each building.

#### Article VI - Building Termination Costs

Where GSA funds the cost of capital improvements, GSA will recover the costs in accordance with Article IV C, above. If SSA vacates a building before the depreciable life/amortization period is completed, SSA will not be responsible for the remaining cost of the capital improvement.

Article VII - Agency Approval

  
\_\_\_\_\_  
Commissioner  
Social Security Administration

4-28-03

Date

  
\_\_\_\_\_  
Administrator  
General Services Administration

04-11-03

Date

April 7, 2003

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## General Services Administration Rental Bills and Year-End Reconciliation Process

The Memorandum of Understanding (MoU) establishes a year-end reconciliation process. The General Services Administration (GSA) and Social Security Administration (SSA) year-end reconciliation process consists of two parts, which are as follows.

- GSA Rent Billing Charges to SSA (Refer to Table D1 for an example of the FY 2011 GSA Rent Billing Charges to SSA).
- GSA Actual Costs Computation (Refer to Table D2 for an example of the FY 2011 GSA Actual Cost Computation).

To calculate the final amount due either GSA or SSA, GSA and SSA calculate the difference between the GSA rent billing charged to GSA and SSA's actual cost computation (Refer to Table D3 for an example of the FY 2011 Year End Reconciliation). In the FY 2011 reconciliation calculation, GSA refunded SSA \$4.2 million.

### **GSA Rent Billing Charged to SSA**

During a FY, GSA bills SSA for the cost of the rent and related building services each month using Treasury's Intergovernmental Payment and Collection system via GSA's Rent on the Web (RoW). Refer to Table D1 for an example of the FY 2011 GSA Rent Billing Charges to SSA.

Table D1 – FY 2011 GSA Rent Billing Charges to SSA			
Description	Costs	Total	Notes
<b>Rent Billing Charges to SSA</b>			
<b>Gross billing</b>			
Market rent	\$661,726,886		<b>1</b>
Agency rent	\$48,779,262		<b>2</b>
Joint use	\$5,387,336		<b>3</b>
Total gross billing		\$715,893,483*	
<b>Less: billing adjustments</b>			
Current year	\$20,720,363		
Prior year	\$5,474,569		
Trust fund adjustment	\$ (58,369,419)		
Total adjustments		(\$32,174,488)*	<b>4</b>
<b>Net amount billed and paid</b>		<u>\$683,718,995</u>	
* There are rounding differences of \$1. The actual amounts reported between GSA and SSA had cents.			
<b>Notes:</b>			
For the purposes of this review, we define the following as:			
1. <u>Market Rent</u> – consists of amount of payment due for occupancy of the building shell, <sup>1</sup> amortized general tenant improvements, operating costs (costs of operating a property at a standard level of service) and real estate taxes.			
2. <u>Agency Rent</u> – consists of amortized customized tenant improvements, GSA installed building improvements (e.g., Heating, Ventilation and Air conditioning upgrades), building security features (for example, magnetometers, x-ray machines, closed circuit cameras and monitors), parking, and Public Buildings Service (PBS) Fee. <sup>2</sup>			
3. <u>Joint Use</u> – total charges for joint-use buildings amenities space, surface parking, and structured parking.			
4. <u>Total Adjustments</u> - The gross bill is revised for billing adjustments. The billing adjustments include either correction of errors in the current or previous billing cycle and Trust Fund adjustments. <sup>3</sup>			

Refer to Appendix M – GSA's FY 2011 RoW for the support for these costs.

<sup>1</sup> Building shell means the complete enveloping structure, the base-building systems, and the finished common areas (building common and floor common) of a building that bound the tenant areas.

<sup>2</sup> PBS fee is the amount charged to an agency to cover GSA costs associated with lease acquisition, property management services, and indemnification from risks that GSA assumes, most notably the risk of vacancy. The PBS fee for a leased space is a flat 7 percent and applies to all lease actions.

<sup>3</sup> The MoU indicates that services related to the Trust Funds are to be charged a commercial equivalent rent that approximates the actual operating costs; therefore, GSA applies a Trust Fund adjustment.

## GSA Actual Cost Computation

After the close of each FY, GSA will provide SSA the final cost reports within 30 days. GSA and SSA will complete the final reconciliation settlement within 60 days of SSA's receipt of the final cost report. Refer to Table D2 for an example of the FY 2011 GSA Actual Cost Computation.

Table D2 – FY 2011 GSA Actual Cost Computation			
Description	Costs	Total	Notes
<b>GSA actual cost computation:</b>			
<b>Total building expenses</b>		\$645,257,015	<b>1</b>
Less: depreciation			
Purchase contract buildings	\$1,217,791		
Trust fund buildings	\$125,431	\$1,343,222	<b>2</b>
Total adjusted cost		<u>\$643,913,793</u>	
<b>Rent liability computation</b>			<b>3</b>
General fund - full rent			
Gross billings (see Table D1)	\$715,893,483		
Billing adjustments (see Table D1)	\$26,194,932		
Total	\$742,088,415		
Percentage applied	35.70%		
General fund amount		\$264,925,564	
Trust fund - actual cost			
Actual cost (see above)	\$643,913,793		
Percentage applied	64.30%		
Trust fund amount		\$414,036,569	
<b>SSA total liability</b>		<u>\$678,962,133</u>	
<b>Notes:</b>			
For the purposes of this review, we define the following as:			
1. <u>Total Building Expenses</u> – Actual operating costs [which consist of direct costs (e.g., cleaning, building operations, maintenance and minor repairs, protection, depreciation and rental expenses) and indirect costs (i.e., general and administrative overhead) incurred by GSA in providing the standard level of service] for each building.			
2. <u>Depreciation Adjustment</u> – An adjustment eliminating depreciation related to SSA financed capital improvements and purchase contract buildings.			
3. <u>Rent Liability Computation</u> – describes the Administrative Cost Distribution: SSA administers programs financed by both general and Trust Funds. To determine the proper distribution of administrative costs to SSA's programs, SSA's Cost Analysis System relates workloads processed to how work years are used. The percentage of space costs related to general fund programs are subject to full Rent payments, while space costs related to Trust Fund programs are subject to reduced Rent payments to GSA.			

Although SSA checks the reconciliation of SSA rental properties, certain amounts are cursory and difficult to obtain detailed costs. For example, SSA requested supporting documentation for the actual costs for the Altmeyer Building; however, GSA could not provide the supporting documentation. Therefore, the new MoU should include a statement that allows the Agency to perform a detailed review of any actual building rental costs (at its discretion).

To calculate the final amount due either GSA or SSA, GSA and SSA calculate the difference between the GSA rent billing charged to GSA and SSA's actual cost computation. Refer to Table D3 for an example of the FY 2011 Year End Reconciliation.

<b>Table D3 – FY 2011 Year End Reconciliation</b>			
<b>Description</b>		<b>Total</b>	<b>Notes</b>
Net amount billed and paid (see Table D1)		\$683,718,995	
Less: SSA total liability (see Table D2)		\$678,962,133	
Subtotal		(\$4,756,862)	
Plus: capital improvement fee		\$505,928	<b>1</b>
September 2011 amount due GSA or (SSA)		<u>(\$4,250,934)</u>	
<b><u>Notes:</u></b>			
1. <u>Capital Improvement Fee</u> – For capitalized projects funded through the Federal Buildings Fund, SSA will pay GSA a capital improvement fee based on SSA's trust fund share of the building's total depreciation times the Department of the Treasury's Federal Financing Bank rate as of the last day of the FY.			



# General Services Administration Treatment of the New Data Center (Currently Under Construction)

In February 2009, Social Security Administration (SSA) received \$500 million in *American Recovery and Reinvestment Act* (Pub. L. No. 111-5, 123 STAT. 115, 185) funding to replace its National Computer Center (NCC). The General Services Administration (GSA) selected a site for SSA's new data center in June 2011 and purchased it in August 2011. GSA and SSA also developed a Program of Requirements. In January 2012, GSA and SSA awarded a contract for the design and construction of a new data center. This was 2 months ahead of GSA's revised project management plan. The planned completion of construction is December 2014. After completion of construction and commissioning, information technology migration to the new data center will take an additional 18 months. The new data center is expected to be operational in 2016.

According to GSA, the Memorandum of Understanding and the Occupancy Agreement for this location are under development and subject to change until finalized by both parties. However, GSA stated, "This property will be priced on a Return on Investment<sup>1</sup> methodology, FBF [Federal Buildings Fund] funds will not be applied to it, it will remain under GSA's custody and control and the operational responsibilities will be delegated to SSA."

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<sup>1</sup> *Return on Investment (ROI) pricing* is a Rent rate that ensures GSA a reasonable return on its cost to acquire and improve the asset. ROI pricing may be used where no other comparable commercial space is available or no other appraisal method would be appropriate. It may also be used in cases in which an appraisal-based rental rate will not meet GSA's minimum return requirements for the planned level of investment.



# Building Types

## Social Security Administration Building Types

Social Security Administration (SSA) identifies three types of buildings:

- Trust Fund Buildings
- Federal Buildings
- Leased Space

### Trust Fund Building

Trust Fund Buildings (TFB) are purchased with the Social Security Trust Funds during the program's early days. SSA constructed 95 TFBs nationwide (including the Headquarters buildings and some field offices). SSA depreciated these building over a 50-year useful life. As of April 25, 2012, SSA had disposed of 50 TFBs and replaced them with non-TFBs. For a list of disposed TFBs, refer to Appendix I. Therefore, there are 45 TFBs remaining in use as Social Security offices. For a list of current TFBs, refer to Appendix H.

In 2011, SSA removed TFB asset balances from its general ledger as a result of the Department of Justice (DoJ) legal opinion,<sup>1</sup> which allows the General Services Administration (GSA) to retain the proceeds from the sale of SSA's TFBs. Because of differing depreciation schedules (50 years for SSA versus 30 years for GSA), GSA is reporting three TFBs as assets on its books.

### Federal Building

Federal buildings, operated by GSA, house many of the nation's Social Security offices. These buildings often house other Federal, State, or local government offices and private offices.

### Leased Space

Leased space means that the office is owned by a private entity from which the Government rents the space for a specified time period.

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<sup>1</sup> DoJ, Office of Legal Counsel, Memorandum, "Re: *Disposition of Proceeds from the Sale of Real Property Acquired with Money from the Social Security Trust Funds*," December 17, 2010.

## GSA Building Types

GSA classifies SSA's buildings into 6 building types. GSA identifies the type of building by the "Occupancy Right" number on GSA's Rent on the Web (RoW) bill as follows.

Table F1 – GSA Building Types	
Occupancy Right Number	Building Description
1	<b>Federal Owned</b> - Space whereby title is vested in the Government on behalf of the GSA. Space is under GSA's custody and control.
2	<b>Leased</b> - Space for which GSA has a right of use and occupancy by virtue of having acquired a leasehold interest. Space is under the custody and control of GSA.
4	<b>Permit for Federally Owned</b> - Space where title is vested in Government that is not the GSA. Through a permit with another Federal agency, space is under the custody and control of GSA.
5	<b>Purchase Contract</b> - Specifically authorized legislation to allow GSA to acquire federally owned space through installment purchase. Space is under the custody and control of GSA.
6	<b>Leased - U.S. Postal Service Controlled Space</b> – Building is owned by the United States Postal Service (USPS). GSA and USPS have an Agreement similar to a lease that grants GSA custody and control of the space for purpose of housing other federal agencies.
8	<b>Portfolio Lease (Leased building, billed as Federal)</b> - A long-term or "master" lease, usually negotiated for several tenant agencies each with different term requirements from the underlying GSA lease. In these leases GSA has responsibilities, for example, repair and alteration, which mirrors an ownership position, even though no equity interest exists. Space under these leases is priced as federally owned space.

The following table indicates the type of SSA buildings rented and the numbers of SSA buildings from FYs 2008 through 2011 (SSA's FY 2007 detailed building information was not available).

Table F2 –Number of SSA Properties from FY 2008 Through FY 2011				
Type of Property	2008 Number of Buildings	2009 Number of Buildings	2010 Number of Buildings	2011 Number of Buildings
1 – Federal Owned	197	195	185	178
2 – Leased	1,572	1,565	1,585	1,562
4 – Permit for Federally Owned	1	1	1	1
5 – Purchase Contract	9	8	7	7
6 – Leased - U.S. Postal Service Controlled Space	0	0	0	5
8 – Portfolio Lease	2	1	1	1
Grand Total	<b>1,781</b>	<b>1,770</b>	<b>1,779</b>	<b>1,754</b>

Refer to Appendix J for the details of the types of building and the costs. In addition, refer to Appendix G for the details of the Trust Fund buildings and the costs.

## GSA Delegation Authority

In most cases, GSA is responsible for operating, maintaining, repairing, and protecting buildings. However, in some cases these functions have been transferred to the agency who occupies the building such as SSA. The Delegations Agreements<sup>2</sup> program gives SSA the authority to operate, maintain, repair, preserve, make building alterations and protects the Government-owned or leased buildings and grounds that are designated by the program. Delegation Agreements are signed by GSA and SSA for each building in the program. All delegated buildings are solely occupied by SSA. There are currently 18 delegated buildings. Although SSA is responsible for delegated buildings, GSA expenses are charged to SSA. The table below indicates SSA's Delegated Building expenses paid to GSA from FYs 2008 through 2011 (SSA's FY 2007 detailed information was not available).

<b>Table F3 – GSA-Delegated Building Expenses Charged to SSA from FYs 2008 Through FY 2011 and Delegated Costs Paid Directly by SSA</b>			
<b>FY</b>	<b>Total Delegated Building Expenses</b>	<b>Operations &amp; Maintenance Costs for Delegated Buildings Paid by SSA</b>	<b>Total Costs Both Paid to GSA and Paid Separately by SSA</b>
2008	\$45,835,874	\$59,604,158	\$105,440,032
2009	62,437,979	64,537,151	126,975,130
2010	45,504,968	58,992,354	104,497,322
2011	43,122,200	87,920,804	131,043,004

For a list of SSA-Delegated Buildings, refer to Appendix K. In addition, refer to Appendix L for the details of the delegated buildings and the costs. Some of the delegated buildings are also Trust Fund buildings, which were discussed above.

<sup>2</sup> Laws authorizing such delegations include Section 205 (d) of the *Federal Property and Administrative Services Act of 1949*, as amended; the *Public Buildings Act of 1959*; and the *Public Buildings Amendment of 1972*. 41 C.F.R., Part 102-85.

## Social Security Administration Trust Fund Buildings Expenses<sup>1</sup> – Fiscal Years 2008 Through 2011

Table G1 – SSA Trust Fund Building Expenses – FYs 2008 Through FY 2011									
Fiscal Year	Repair & Alteration Cost	Rental Of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
FY 2008	\$1,081,777	\$0	\$63,746	\$3,095	\$397,411	\$2,558,406	\$4,759,580	\$21,350,139	\$30,214,154
FY 2009	742,238	0	74,463	933	404,830	2,275,056	5,423,507	24,011,282	32,932,309
FY 2010	28,428	0	17,707	3,174	438,589	2,272,022	3,638,848	19,859,348	26,258,116
FY 2011	611,195	0	29,469	24,598	745,602	2,249,683	3,812,039	15,308,814	22,781,400

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<sup>1</sup> The analysis of the Trust Fund buildings costs for FYs 2008 through 2011 is based on annual SSA Reconciliation rental costs. The number of buildings fluctuates between years, since offices can close or move. Unsold buildings will remain in the GSA building inventory, however since the office may have closed or moved, there may be no SSA rental costs for these buildings.

# SSA Trust Fund Buildings Expenses – FY 2008

**Table G2 – SSA Trust Fund Building Expenses – FY 2008**

	Office Location	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
1	ALTMAYER BLDG, MD	\$22,311	\$0	\$0	\$804	\$25,979	\$5,497	\$252,538	\$11,990	\$319,119
2	ANNEX BLDG, MD	21,792	0	0	0	19,211	8,737	230,595	1,524,927	1,805,262
3	ANNISTON, AL	0	0	0	0	4,191	61,399	67,242	39,980	172,812
4	AUSTIN, MN	0	0	0	29	9,714	55,827	21,644	10,736	97,950
5	BRIDGETON, NJ	12,946	0	0	0	4,345	93,644	55,454	47,663	214,052
6	BURLINGTON, IA	0	0	2,102	0	(200)	67,618	32,366	13,562	115,448
7	BURLINGTON, VT	0	0	445	0	598	88,071	43,991	38,169	171,274
8	CHAMBERSBURG, PA	30,606	0	3,500	0	8,862	61,468	43,645	16,880	164,961
9	CHILD CARE CENTER, MD	0	0	0	0	21,000	0	96,817	0	117,817
10	DALLAS, TX	1,526	0	0	0	1,408	63,650	30,317	47,976	144,877
11	EAST BLDG - HIGH, MD	6,011	0	1,875	0	5,300	2,410	72,256	1,165,330	1,253,182
12	EAST BLDG - LOW, MD	5,377	0	1,875	0	4,740	2,156	65,534	1,591	81,273
13	FALL RIVER, MA	0	0	282	0	468	75,469	31,782	12,641	120,642
14	FLINT, MI	0	0	0	0	0	38,868	13,137	1,167	53,172
15	GADSDEN, AL	0	0	0	0	4,191	34,275	49,701	0	88,167
16	GLPSC, IL	1,032	0	0	0	23,026	1,533	21,150	1,226,513	1,273,254
17	GRAND FORKS, ND	0	0	2,284	0	0	19,511	20,700	4,424	46,919
18	GREENSBURG, PA	39,800	0	0	571	6,784	78,843	52,651	14,142	192,791
19	HACKENSACK, NJ	2,500	0	0	0	(200)	167,855	63,648	56,069	289,872
20	HAVERHILL, MA	0	0	0	0	2,227	84,787	30,354	10,384	127,752
21	HAZELTON, PA	20,273	0	0	0	(200)	57,145	32,646	59,744	169,608
22	HUNTINGTON PARK, CA	0	0	0	0	(100)	150,691	57,583	26,274	234,448
23	KANSAS CITY, KS	0	0	2,538	0	(200)	120,526	58,059	28,189	209,112
24	LEWISTON, ID	0	0	0	0	0	57,160	31,660	9,431	98,251
25	LITTLETON, NH	0	0	0	0	2,470	62,703	32,131	22,192	119,496
26	LOS ANGELES, CA (BOYLE HEIGHTS)	0	0	0	0	0	49,028	18,236	1,452	68,716
27	MATPSC, PA	58,000	0	0	0	51,346	0	504,127	882,680	1,496,153
28	METRO WEST, MD	8,676	0	0	0	29,957	(122,512)	78,611	5,824,251	5,818,983
29	MINNEAPOLIS, MN	0	0	0	29	9,944	196,017	69,157	16,595	291,742
30	MONTCLAIR, NJ	20,549	0	0	0	(100)	126,709	54,861	34,888	236,907
31	MONTPELIER, VT	64	0	0	0	1,489	80,698	42,217	18,416	142,884
32	NCC, MD	102,254	0	0	0	11,667	10,666	575,721	2,856,554	3,556,862
33	NCC UTILITY BUILDING, MD	2,345	0	1,875	0	6,171	2,366	58,945	394,732	466,434
34	OPERATIONS/ ROBERT BALL, MD	538,704	0	34,041	0	58,911	21,656	1,094,413	5,554,222	7,301,947
35	OSHKOSH, WI	0	0	0	554	0	35,954	11,979	5,692	54,179
36	PASADENA, CA	0	0	0	0	(100)	110,158	33,012	14,240	157,310
37	PAWTUCKET, RI	0	0	0	0	0	0	0	0	0
38	PITTSBURG, KS	0	0	2,538	0	(74)	48,211	24,064	24,705	99,444
39	PITTSBURGH, PA	0	0	3,500	0	5,375	90,593	41,630	23,418	164,516
40	PRESQUE ISLE, ME	42,245	0	5,291	0	647	75,449	61,132	12,700	197,464
41	QUINCY, IL	0	0	0	0	10,567	42,184	17,945	0	70,696
42	RACINE, WI	0	0	0	554	0	75,354	25,109	10,594	111,611
43	SHEBOYGAN, WI	219	0	0	554	0	41,661	13,924	1,804	58,162
44	SUPPLY BLDG, MD	5,979	0	0	0	9,414	3,842	89,034	219,766	328,035
45	TORRINGTON, CT	0	0	0	0	111	29,742	13,022	5,364	48,239
46	VISALIA, CA	0	0	0	0	0	94,911	34,169	26,688	155,768
47	WATERLOO, IA	0	0	1,600	0	(200)	81,514	38,605	0	121,519
48	WEST BLDG - LOW, MD	2,520	0	0	0	2,222	1,012	26,665	0	32,419
49	WEST BLDG - HIGH, MD	8,399	0	0	0	7,331	3,333	88,383	241,553	348,999
50	WSPC, CA	127,649	0	0	0	49,119	17	237,018	789,851	1,203,654
	FY 2008 Trust Fund Buildings Rental Costs	\$1,081,777	\$0	\$63,746	\$3,095	\$397,411	\$2,558,406	\$4,759,580	\$21,350,139	\$30,214,154

# SSA Trust Fund Buildings Expenses – FY 2009

**Table G3 – SSA Trust Fund Building Expenses – FY 2009**

	Office Location	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
1	ALTMAYER BLDG, MD	\$26,184	\$0	\$1,982	\$843	\$81,266	\$5,899	\$768,887	\$2,620	\$887,681
2	ANNEX BLDG, MD	27,229	0	2,000	0	(1,935)	9,357	243,818	1,526,034	1,806,503
3	ANNISTON, AL	0	0	0	0	1,634	68,792	56,543	40,843	167,812
4	AUSTIN, MN	0	0	0	0	0	55,836	23,029	10,808	89,673
5	BRIDGETON, NJ	0	0	0	0	7,905	82,458	55,603	48,063	194,029
6	BURLINGTON, IA	0	0	0	0	(200)	65,469	39,033	12,001	116,303
7	BURLINGTON, VT	0	0	185	0	353	56,758	32,479	38,143	127,918
8	CHAMBERSBURG, PA	16,607	0	0	0	691	75,457	42,757	16,910	152,422
9	CHILD CARE CENTER, MD	0	0	1,000	0	1,069	1,999	20,060	0	24,128
10	DALLAS, TX	106,987	0	0	0	11,962	93,299	101,988	47,828	362,064
11	EAST BLDG - HIGH, MD	13,757	0	0	0	2,350	5,512	141,641	1,018,749	1,182,009
12	EAST BLDG - LOW, MD	6,549	0	0	0	2,161	5,266	91,688	127	105,791
13	FALL RIVER, MA	0	0	0	0	(115)	81,246	37,991	12,834	131,956
14	GADSDEN, AL	0	0	0	0	1,097	5,799	13,974	0	20,870
15	GLPSC, IL	31,290	0	0	0	43,761	2,430	391,689	1,338,156	1,807,326
16	GREENSBURG, PA	0	0	0	0	1,518	70,992	34,056	11,153	117,719
17	HACKENSACK, NJ	0	0	0	0	7,895	169,004	75,403	56,916	309,218
18	HAVERHILL, MA	0	0	0	0	4,018	90,896	37,579	10,918	143,411
19	HAZELTON, PA	0	0	0	0	712	62,107	29,290	60,152	152,261
20	HUNTINGTON PARK, CA	0	0	0	0	(100)	134,970	57,054	23,279	215,203
21	KANSAS CITY, KS	0	0	0	0	(100)	123,551	61,062	28,693	213,206
22	LEWISTON, ID	0	0	3,300	0	0	72,948	41,886	8,985	127,119
23	LITTLETON, NH	0	0	0	0	1,516	81,694	48,008	22,828	154,046
24	MATPSC, PA	14,022	0	0	0	132,321	0	967,472	848,156	1,961,971
25	METRO WEST, MD	26,021	0	2,500	0	97,161	(288,520)	0	8,066,082	7,903,244
26	MINNEAPOLIS, MN	0	0	449	0	(17,020)	203,498	75,890	7,707	270,524
27	MONTCLAIR, NJ	3,061	0	0	0	4,446	110,737	50,492	32,283	201,019
28	MONTPELIER, VT	255	0	0	0	0	67,830	38,826	19,229	126,140
29	NCC, MD	36,627	0	2,000	0	(23,468)	9,537	156,404	2,925,428	3,106,528
30	NCC UTILITY BUILDING, MD	2,896	0	0	0	(2,959)	989	7,169	400,119	408,214
31	OPERATIONS/ ROBERT BALL, MD	60,877	0	44,853	0	(22,861)	21,021	459,907	5,520,463	6,084,260
32	OSHKOSH, WI	0	0	0	0	0	9,307	3,605	1,423	14,335
33	PASADENA, CA	0	0	0	0	(100)	96,364	33,716	12,698	142,678
34	PITTSBURG, KS	0	0	0	0	1,852	48,648	23,630	25,083	99,213
35	PITTSBURGH, PA	29,619	0	0	0	838	106,544	65,064	18,900	220,965
36	PRESQUE ISLE, ME	0	0	2,194	0	3,374	60,436	37,662	13,031	116,697
37	QUINCY, IL	0	0	0	0	28	72,412	33,138	0	105,578
38	RACINE, WI	87,908	0	0	45	0	63,291	64,021	10,851	226,116
39	SHEBOYGAN, WI	0	0	0	45	0	60,350	25,240	10,236	95,871
40	SUPPLY BLDG, MD	7,347	0	2,000	0	19,338	2,538	205,926	215,323	452,472
41	TORRINGTON, CT	0	0	0	0	0	47,202	21,877	5,429	74,508
42	VISALIA, CA	0	0	0	0	0	74,448	30,695	(27,947)	77,196
43	WATERLOO, IA	142	0	0	0	(200)	82,022	49,534	0	131,498
44	WEST BLDG - LOW, MD	3,576	0	0	0	1,250	1,085	39,304	(251)	44,964
45	WEST BLDG - HIGH, MD	10,007	0	2,000	0	5,492	3,578	140,103	236,643	397,823
46	WPSC, CA	231,277	0	10,000	0	37,880	0	448,314	1,334,356	2,061,827
	FY 2009 Trust Fund Buildings Rental Costs	\$742,238	\$0	\$74,463	\$933	\$404,830	\$2,275,056	\$5,423,507	\$24,011,282	\$32,932,309

# SSA Trust Fund Buildings Expenses – FY 2010

Table G4 – SSA Trust Fund Building Expenses – FY 2010										
	Office Location	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
1	ALTMAYER BLDG, MD	\$23,428	\$0	\$2,313	\$857	\$2,604	\$2,737	\$187,632	\$12,321	\$231,892
2	ANNEX BLDG, MD	21,187	0	2,309	0	22,318	4,085	293,973	1,517,281	1,861,153
3	ANNISTON, AL	0	0	0	0	3,727	74,034	57,168	41,794	176,723
4	AUSTIN, MN	0	0	0	707	496	128,902	58,068	19,870	208,043
5	BRIDGETON, NJ	0	0	0	0	16,401	119,456	69,334	43,308	248,499
6	BURLINGTON, IA	0	0	0	0	(100)	33,686	21,278	5,951	60,815
7	BURLINGTON, VT	0	0	0	0	5,639	88,318	48,123	38,758	180,838
8	CHAMBERSBURG, PA	38,586	0	0	0	1,158	75,142	50,869	16,853	182,608
9	CHILD CARE CENTER, MD	0	0	2,277	0	6,358	55	15,028	1	23,719
10	DALLAS, TX	4,500	0	0	0	18,048	63,346	34,344	48,935	169,173
11	EAST BLDG - HIGH, MD	5,130	0	0	0	36,323	212	245,578	842,082	1,129,325
12	EAST BLDG - LOW, MD	4,803	0	0	0	5,060	214	59,367	2	69,446
13	FALL RIVER, MA	977	0	0	0	607	72,532	34,402	12,086	120,604
14	GLPSC, IL	0	0	0	0	3,814	625	23,217	1,395,692	1,423,348
15	GREENSBURG, PA	29,896	0	0	0	1,798	64,453	39,796	14,788	150,731
16	HACKENSACK, NJ	0	0	0	0	17,282	215,898	98,925	52,500	384,605
17	HAVERHILL, MA	4,639	0	0	0	1,235	102,815	39,764	11,635	160,088
18	HAZELTON, PA	0	0	0	0	6,657	57,773	27,268	60,121	151,819
19	HUNTINGTON PARK, CA	0	0	0	0	(100)	120,987	60,866	22,542	204,295
20	KANSAS CITY, KS	0	0	0	0	3,274	124,710	59,791	28,683	216,458
21	LEWISTON, ID	0	0	0	0	0	73,175	35,639	8,526	117,340
22	LITTLETON, NH	0	0	0	0	7,035	79,335	43,149	21,910	151,429
23	MATPSC, PA	24,271	0	2,500	0	49,385	0	446,064	847,213	1,369,433
24	METRO WEST, MD	10,059	0	3,001	0	59,746	(242,322)	0	5,372,802	5,203,286
25	MINNEAPOLIS, MN	1	0	0	342	0	215,012	98,115	34,981	348,451
26	MONTCLAIR, NJ	0	0	0	0	9,592	118,774	54,536	31,519	214,421
27	MONTPELIER, VT	0	0	(1)	0	176	65,966	34,254	19,647	120,042
28	NCC, MD	26,565	0	0	0	19,831	807	277,460	2,033,415	2,358,078
29	NCC UTILITY BUILDING, MD	2,255	0	2,975	0	2,282	79	44,841	394,733	447,165
30	OPERATIONS/ ROBERT BALL, MD	45,464	0	0	0	47,833	1,998	561,377	5,246,869	5,903,541
31	PASADENA, CA	0	0	0	0	(100)	100,947	40,925	11,099	152,871
32	PITTSBURG, KS	462	0	0	0	(100)	57,470	28,067	25,459	111,358
33	PITTSBURGH, PA	346	0	0	0	1,546	83,637	38,095	14,181	137,805
34	PRESQUE ISLE, ME	0	0	0	0	946	63,008	33,077	13,413	110,444
35	QUINCY, IL	391	0	0	0	80	64,366	27,313	0	92,150
36	RACINE, WI	11,038	0	0	634	0	98,397	49,378	17,151	176,598
37	SHEBOYGAN, WI	0	0	0	634	0	85,641	38,721	13,754	138,750
38	SUPPLY BLDG, MD	5,509	0	0	0	5,744	229	67,636	208,164	287,282
39	TORRINGTON, CT	471	0	0	0	39	51,557	24,211	5,469	81,747
40	WEST BLDG - LOW, MD	3,101	0	0	0	2,521	1,443	41,624	1	48,690
41	WEST BLDG - HIGH, MD	7,542	0	2,333	0	8,699	2,523	124,292	229,779	375,168
42	WPSC,CA	(242,193)	0	0	0	70,735	0	5,283	1,124,060	957,885
	FY 2010 Trust Fund Buildings Rental Costs	\$28,428	\$0	\$17,707	\$3,174	\$438,589	\$2,272,022	\$3,638,848	\$19,859,348	\$26,258,116

# SSA Trust Fund Buildings Expenses – FY 2011

**Table G5 – SSA Trust Fund Building Expenses – FY 2011**

	Office Location	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
1	ALTMAYER BLDG, MD	\$17,649	\$0	\$0	\$816	\$12,059	\$22,264	\$125,222	\$253,067	\$431,077
2	ANNEX BLDG, MD	20,494	0	0	351	18,833	34,308	176,152	1,517,282	1,767,420
3	ANNISTON, AL	0	0	0	2,276	(200)	85,601	69,481	36,994	194,152
4	AUSTIN, MN	0	0	0	0	0	77,318	38,560	7,794	123,672
5	BRIDGETON, NJ	0	0	2,500	0	12,096	117,085	65,187	43,308	240,176
6	BURLINGTON, VT	112	0	0	0	1,704	98,398	53,927	38,878	193,019
7	CHAMBERSBURG, PA	0	0	0	0	(200)	57,330	23,875	16,850	97,855
8	CHILD CARE CENTER, MD	146,397	0	0	99	12,706	889	455,669	3,682	619,442
9	DALLAS, TX	0	0	0	0	1,350	61,974	26,050	40,390	129,764
10	EAST BLDG - HIGH, MD	4,961	0	0	2,520	4,503	7,374	46,460	842,086	907,904
11	EAST BLDG - LOW, MD	4,669	0	0	1,581	4,272	7,145	42,331	0	59,998
12	FALL RIVER, MA	3,233	0	0	6	14,276	83,115	46,916	8,739	156,285
13	GLPSC, IL	271	0	3,000	4,243	0	36,570	227,939	1,217,627	1,489,650
14	GREENSBURG, PA	0	0	0	0	(88)	157,907	108,579	37,170	303,568
15	HAVERHILL, MA	0	0	0	0	793	97,311	41,224	11,604	150,932
16	HAZELTON, PA	0	0	0	6	62,349	71,127	54,629	60,074	248,185
17	HUNTINGTON PARK, CA	17,050	0	0	0	1,841	146,383	103,750	22,640	291,664
18	KANSAS CITY, KS	12,996	0	0	0	(200)	134,959	77,596	28,684	254,035
19	LEWISTON, ID	0	0	0	0	0	73,860	36,643	8,539	119,042
20	LITTLETON, NH	49,564	0	0	0	1,776	81,990	72,194	15,905	221,429
21	MATPSC, PA	15,295	0	0	0	190,982	61,542	299,597	830,932	1,398,348
22	METRO WEST, MD	4,722	0	0	1,917	7,576	(306,290)	1,444	2,451,634	2,161,003
23	MINNEAPOLIS, MN	0	0	0	0	10,425	232,545	116,213	34,984	394,167
24	MONTCLAIR, NJ	4,500	0	0	0	5,944	91,937	44,261	19,968	166,610
25	MONTPELIER, VT	0	0	0	0	121	71,320	38,826	17,526	127,793
26	NCC, MD	26,090	0	0	0	24,980	32,572	198,445	329,882	611,969
27	NCC UTILITY BUILDING, MD	2,178	0	0	0	1,943	3,104	17,227	396,850	421,302
28	OPERATIONS/ ROBERT BALL, MD	43,983	0	3,487	9,945	40,353	67,166	394,132	5,235,452	5,794,518
29	PASADENA, CA	19,906	0	0	0	(100)	124,722	67,110	11,033	222,671
30	PITTSBURG, KS	16,526	0	0	0	22,389	50,283	38,842	13,821	141,861
31	PITTSBURGH, PA	39,892	0	0	0	122	115,450	67,588	12,571	235,623
32	PRESQUE ISLE, ME	0	0	0	3	615	60,676	33,701	13,362	108,357
33	QUINCY, IL	1,239	0	3,000	0	(200)	74,546	37,602	3,862	120,049
34	RACINE, WI	22,560	0	3,633	829	(200)	81,451	44,698	2,935	155,906
35	SHEBOYGAN, WI	0	0	10,489	0	(200)	52,880	29,050	6,690	98,909
36	SUPPLY BLDG*	5,682	0	0	0	5,124	8,411	45,754	305,390	370,361
37	TORRINGTON, CT	0	0	0	6	0	50,536	24,798	5,451	80,791
38	WEST BLDG - LOW, MD	2,391	0	3,360	0	2,108	4,561	28,938	0	41,358
39	WEST BLDG - HIGH, MD	7,887	0	0	0	7,361	14,460	70,611	229,776	330,095
40	WPSC, CA	120,948	0	0	0	278,389	(95,097)	320,818	1,175,382	1,800,440
	FY 2011 Trust Fund Buildings Rental Costs	\$611,195	\$0	\$29,469	\$24,598	\$745,602	\$2,249,683	\$3,812,039	\$15,308,814	\$22,781,400



# Inventory of Remaining Trust Fund Buildings

Table H1 - SSA Trust Fund Buildings – Inventory of Remaining Trust Fund Buildings				
Building Count	Acquisition Year	Office Location	Land Cost	Building Cost
1	1970	FALL RIVER, MA	\$72,209	\$411,619
2	1972	BURLINGTON, VT	\$96,265	\$387,163
3	1973	MONTPELIER, VT	\$55,059	\$369,197
4	1970	PRESQUE ISLE, ME	\$14,179	\$362,801
5	1970	LITTLETON, NH	\$17,169	\$339,046
6	1969	HAVERHILL, MA	\$43,885	\$305,232
7	1969	TORRINGTON, CT	\$53,744	\$168,665
8	1973	MONTCLAIR, NJ	\$267	\$602,179
9	1970	BRIDGETON, NJ	\$45,363	\$220,362
10	1970	PITTSBURGH, PA	\$108,150	\$440,281
11	1972	GREENSBURG, PA	\$111,551	\$314,344
12	1973	HAZELTON, PA	\$17,341	\$257,320
13	1972	CHAMBERSBURG, PA	\$41,343	\$220,344
14	1976	MATPSC, PA*	\$0	\$30,391,024
15	1968	ANNISTON, AL	\$67,990	\$462,405
16	1970	MINNEAPOLIS, MN	\$347,470	\$472,863
17	1969	AUSTIN, MN	\$43,234	\$314,159
18	1973	QUINCY, IL	\$50,607	\$303,884
19	1973	RACINE, WI	\$71,390	\$268,476
20	1973	SHEBOYGAN, WI	\$60,213	\$147,559
21	1976	GLPSC, IL*	\$0	\$50,349,963
22	1983	DALLAS, TX	\$165,941	\$495,984
23	1973	KANSAS CITY, KS	\$85,178	\$487,067
24	1972	PITTSBURG, KS	\$56,316	\$299,244
25	1970	GRAND FORKS, ND	\$106,542	\$200,987
26	1970	HUNTINGTON PARK, CA	\$215,088	\$755,034
27	1977	PASADENA, CA	\$222,050	\$595,913
28	1975	WPSC, CA *	\$0	\$36,540,277
29	1983	LOS ANGELES, CA (BOYLE HEIGHTS)	\$475,605	\$1,356,697
30	1972	LEWISTON, ID	\$19,800	\$496,964
31	1973	WEST BLDG – LOW	**	\$13,365,127
32		WEST BLDG – HIGH	**	**
33	1971	EAST BLDG – LOW	**	\$9,157,468
34		EAST BLDG – HIGH	**	**
35	1960	ALTMAYER BLDG	\$482,703	\$27,808,120
36	1960	OPERATIONS/ROBERT BALL	**	**
37	1965	ANNEX BLDG	**	\$5,852,000
38	1971	SUPPLY BLDG	**	\$2,013,858
39	1980	METRO WEST *	\$0	\$111,707,584
40	2002	CHILD CARE CENTER	**	\$8,077,661
41	1973	MISC STRUCTURES- MAINTENANCE WAREHOUSE	\$0	\$1,671,715
42		SALT DOME II	**	**
43	1980	NCC *	**	\$72,434,846
44		NCC UTILITY BUILDING	**	**
45	1980	NCC CHECKPOINT BUILDING	**	\$2,439,000
<b>Total Remaining Trust Fund Building, as of April 25, 2012</b>			<b>\$3,146,652</b>	<b>\$382,864,432</b>
* Purchase Contract				
** The Land Costs for the complex buildings (\$482,703) are listed with the Altmeyer Bldg. The other buildings were built on property SSA already owned. For the Building Costs, the total costs of \$13,365,127 for the West High and Low buildings are listed with the Low building. The total costs of \$9,157,468 for the East High and Low buildings are listed with the Low building. SSA cannot differentiate the costs between the buildings. SSA does not track building costs for the Salt Dome and NCC Utility Building as they are negligible.				

# Inventory of Disposed Trust Fund Buildings

**Table I1 - SSA Trust Fund Buildings – Inventory of Disposed Trust Fund Buildings**

Disposed Building Count	Acquisition Year	Disposed Buildings	Land Costs	Building Costs*	Disposal Date	Method Of Disposal	Sold Amount
1	1970	Pawtucket, RI	\$51,340	\$314,634	March 29, 2010	Sale - Online Auction	\$435,000
2	1970	Irvington, NJ	\$87,098	\$457,594	April 10, 2006	Conveyed - Corrections	\$0
3	1985	Monticello, NY	\$35,154	\$974,659	August 19, 2005	Conveyed - Education	\$0
4	1970	Watertown, NY	\$31,386	\$385,154	July 21, 2006	Conveyed - Homeless	\$0
5	1970	Olean, NY	\$28,100	\$528,985	June 7, 2007	Sale	\$265,000
6	1970	Hackensack, NJ	\$80,478	\$616,433	April 26, 2011	Sale	\$1,620,000
7	1970	Ambridge, PA	\$49,164	\$211,266	October 21, 2002	Conveyed - Education	\$0
8	1970	Beckley, WV	\$55,543	\$250,861	November 14, 2008	Conveyed - Education	\$0
9	1973	Bristol, PA	\$41,392	\$414,185	May 13, 2003	Conveyed - Education	\$0
10	1973	Easton, PA	\$29,040	\$320,223	August 24, 2005	Conveyed - Education	\$0
11	1975	Lynchburg, VA	\$24,377	\$370,791	April 11, 2004	Conveyed - Homeless	\$0
12	1970	Marlow Heights, MD	\$100,938	\$239,123	February 17, 2005	Conveyed - Education	\$0
13	1970	Philadelphia, PA	\$196,284	\$371,298	December 1, 2007	Sale	\$455,000
14	1970	Salisbury, MD	\$71,024	\$245,977	June 15, 2005	Conveyed - Health	\$0
15	1970	Staunton, VA	\$23,268	\$149,764	August 23, 2002	Conveyed - Health	\$0
16	1970	Welch, WV	\$59,100	\$167,222	April 8, 2003	Conveyed - Education	\$0
17	1970	Westchester, PA	\$49,216	\$210,884	November 5, 2004	Conveyed - Homeless	\$0
18	1973	Wheeling, WV	\$63,170	\$286,561	February 28, 2005	Conveyed - Homeless	\$0
19	1973	Corbin, KY	\$88,501	\$660,783	September 9, 2003	Conveyed - Education	\$0
20	1968	Gadsden, AL	\$67,516	\$320,377	April 4, 2008	Conveyed- Education	\$0
21	1972	Gastonia, NC	\$39,671	\$226,433	February 22, 2006	Conveyed - Education	\$0
22	1970	Pikeville, KY	\$60,156	\$209,800	March 23, 2005	Conveyed - Education	\$0
23	1972	Rock Hill, SC	\$33,707	\$176,946	July 30, 2002	Conveyed - Homeless	\$0
24	1977	Elkhart, IN	\$95,112	\$437,239	January 22, 2004	Sale - Online Auction	\$135,000
25	1973	Janesville, WI	\$76,772	\$211,951	July 10, 2006	Sale - Online Auction	\$225,000
26	1973	Oshkosh, WI	\$58,189	\$238,141	July 27, 2009	Sale- Online Auction	\$130,000
27	1973	Peoria, IL	\$157,343	\$386,336	April 6, 2006	Conveyed - Education	\$0
28	1970	Peru, IL	\$9,735	\$583,124	October 31, 2006	Conveyed - Other	\$0
29	1973	Pontiac, MI	\$43,686	\$485,230	June 29, 2004	Sale - Sealed Bid	\$735,000
30	1970	Rock Island, IL	\$101,170	\$237,493	April 5, 2005	Conveyed - Corrections	\$0
31	1973	Rockford, IL	\$101,038	\$249,451	August 24, 2000	Conveyed - Other	\$0
32	1973	Flint, MI	\$170,077	\$539,494	September 20, 2011	Sale - Online Auction	\$75,000
33	1973	Ardmore, OK	\$66,137	\$165,576	July 14, 2005	Sale - Online Auction	\$290,000
34	1972	Baton Rouge, LA	\$98,370	\$349,050	January, 2004	Conveyed - Education	\$0
35	1969	Brownsville, TX	\$58,687	\$291,478	October 21, 2002	Sale - Online Auction	\$44,135
36	1970	El Dorado, AR	\$65,916	\$325,776	April 7, 2004	Sale - Online Auction	\$305,000
37	1972	Helena, AR	\$50,835	\$177,426	May 3, 2005	Conveyed - Homeless	\$0
38	1977	Hot Springs, AR	\$47,485	\$394,138	August 13, 2003	Conveyed - Homeless	\$0
39	1969	Sherman, TX	\$32,918	\$493,293	October 24, 2005	Sale - Online Auction	\$380,000
40	1973	Wichita Falls, TX	\$71,323	\$499,582	July 6, 2006	Conveyed - Health	\$0
41	1977	Joplin, MO	\$45,236	\$486,668	July 26, 2007	Conveyed - Homeless	\$0
42	1972	Scottsbluff, NE	\$58,809	\$154,880	June 30, 2005	Conveyed - Homeless	\$0
43	1972	Topeka, KS	\$71,512	\$343,067	December 7, 2006	Conveyed - Health	\$0
44	1972	Springfield, MO	\$87,000	\$935,632	July 3, 2007	Conveyed - Homeless	\$0
45	1972	Waterloo, IA	\$102,590	\$388,255	October 4, 2010	Sale - Online Auction	\$92,270
46	1972	Burlington, IA	\$13,466	\$173,509	January 14, 2011	Sale - Online Auction	\$40,013
47	1972	Provo, UT	\$50,362	\$214,882	October 1, 2000	Conveyed - Other	\$0
48	1973	Modesto, CA	\$105,258	\$723,269	July 10, 2004	Conveyed - Homeless	\$0
49	1969	Prescott, AZ	\$40,456	\$155,238	August 9, 2002	Conveyed - Other	\$0
50	1973	Visalia, CA	\$51,650	\$576,922	September 2, 2009	Conveyed - Education	\$0
<b>Total Disposed Buildings, as of April 25, 2012</b>			<b>\$3,296,755</b>	<b>\$18,327,052</b>			<b>\$5,226,418</b>

\* There are rounding differences of \$1 in the totals. The original schedules have cents.

## Social Security Administration Rental Costs by Property Type – Fiscal Years 2007 to 2011

<b>Table J1 – SSA Rental Costs by GSA by Property Type – FYs 2007* Through FY 2011</b>					
<b>Type of Property</b>	<b>2007* Rental Costs*</b>	<b>2008 Rental Costs</b>	<b>2009 Rental Costs</b>	<b>2010 Rental Costs</b>	<b>2011 Rental Costs</b>
1 – Federal Owned	\$63,973,952	\$74,804,564	\$94,431,201	\$77,798,338	\$74,529,603
2 – Leased	453,312,915	474,525,766	513,058,738	536,876,536	564,000,429
4 – Permit for Federally Owned	4,508	0	0	0	0
5 – Purchase Contract	2,536,985	3,342,287	2,678,553	2,673,361	2,613,751
6 – Leased - U.S. Postal Service Controlled Space	0	0	0	0	231,308
8 – Portfolio Lease (Leased building, billed as Federal)	4,312,634	4,659,224	2,670,466	5,928,047	3,882,025
Subtotal	\$524,140,994	\$557,331,841	\$612,838,958	\$623,276,282	\$645,257,116
Rounding Difference	(5)	247	119	(8)	(101)
Total before adjustments	\$524,140,989	\$557,332,088	\$612,839,077	\$623,276,274	\$645,257,015
Adjustments **	0	9,774,836	(28,328,287)	0	0
Total Rental Costs	\$524,140,989	\$567,106,924	\$584,510,790	\$623,276,274	\$645,257,015
Operation & Maintenance (O&M) Costs for Delegated Buildings Paid by SSA	\$59,506,115	\$59,604,158	\$64,537,151	\$58,992,354	\$87,920,804
Total Expenses	\$583,647,104	\$626,711,082	\$649,047,941	\$682,268,628	\$733,177,819
*Our analysis of FY 2007 rental costs was based on limited accounting information. Occupancy right codes were classified using Customer Billing Record numbers, and not building numbers as used in FY 2008 through 2011 data.					
**According to GSA staff (applicable to FY 2008 and 2009), actual cost was calculated by taking the lesser of the two amounts between the total expenses pulled from GSA Cost Accounting Systems and the GSA Rent on the Web (RoW) agency bill.					

# SSA Rental Costs by Property Type – FY 2008

**Table J2 – SSA Rental Costs by GSA by Property Type – FY 2008**

Type of Property	Number of Buildings	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
1 – Federal Owned	197	\$1,961,311	\$3,815	\$103,811	\$676,397	\$1,026,332	\$18,857,227	\$12,692,074	\$39,483,597	\$74,804,564
2 – Leased	1,572	167,759	442,995,653	502,491	108,123	33,791	6,025,958	24,562,141	129,850	474,525,766
4 – Permit for Federally Owned	1	0	0	0	0	0	0	0	0	0
5 – Purchase Contract	9	98,598	736	308	153,818	35,758	1,212,830	770,318	1,069,921	3,342,287
6 – Leased - U.S. Postal Service Controlled Space	0	0	0	0	0	0	0	0	0	0
8 – Portfolio Lease	2	33,718	2,295,239	7,014	8,809	2,544	808,682	305,107	1,198,111	4,659,224
Subtotal	1,781	\$2,261,386	\$445,295,443	\$613,624	\$947,147	\$1,098,425	\$26,904,697	\$38,329,640	\$41,881,479	\$557,331,841
Rounding difference										\$247
Total before adjustments										\$557,332,088
Adjustments *										9,774,836
FY 2008 Rental Costs by Property Type										\$567,106,924
O&M Costs for Delegated Buildings Paid by SSA										\$59,604,158
Total Expenses										\$626,711,082
* According to GSA staff (applicable to FY 2008 and 2009), actual cost was calculated by taking the lesser of the two amounts between the total expenses pulled from GSA cost accounting systems and the GSA RoW agency bill.										

# SSA Rental Costs by Property Type – FY 2009

**Table J3 – SSA Rental Costs by GSA by Property Type – FY 2009**

Type of Property	Number of Buildings	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
1 – Federal Owned	195	\$2,159,576	(\$3,402)	\$117,317	\$785,653	\$951,915	\$19,176,651	\$14,930,277	\$56,313,214	\$94,431,201
2 – Leased	1,565	124,977	480,298,690	473,891	113,231	(166,974)	5,666,118	26,248,765	300,040	513,058,738
4 – Permit for Federally Owned	1	0	0	0	0	0	0	0	0	0
5 – Purchase Contract	8	79,286	0	260	53,826	58,415	975,627	610,153	900,986	2,678,553
6 – Leased - U.S. Postal Service Controlled Space	0	0	0	0	0	0	0	0	0	0
8 – Portfolio Lease	1	85,842	1,237,163	0	20,049	213,626	808,272	244,709	60,805	2,670,466
Subtotal	1,770	\$2,449,681	\$481,532,451	\$591,468	\$972,759	\$1,056,982	\$26,626,668	\$42,033,904	\$57,575,045	\$612,838,958
Rounding difference										119
Total before adjustments										\$612,839,077
Adjustments *										(28,328,287)
FY 2009 Rental Costs by Property Type										\$584,510,790
O&M Costs for Delegated Buildings Paid by SSA										\$64,537,151
Total Expenses										\$649,047,941
* According to GSA staff (applicable to FY 2008 and 2009), actual cost was calculated by taking the lesser of the two amounts between the total expenses pulled from GSA cost accounting systems and the GSA RoW agency bill.										

# SSA Rental Costs by Property Type – FY 2010

Table J4 – SSA Rental Costs by GSA by Property Type – FY 2010										
Type of Property	Number of Buildings	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
1 – Federal Owned	185	\$1,394,062	\$1,826	\$71,264	\$841,437	\$1,229,236	\$19,363,145	\$14,498,339	\$40,399,029	\$77,798,338
2 – Leased	1,585	(10,458)	500,003,836	528,398	119,698	520,911	6,150,447	29,483,406	80,298	536,876,536
4 – Permit for Federally Owned	1	0	0	0	0	0	0	0	0	0
5 – Purchase Contract	7	91,464	0	3,907	79,859	38,503	922,120	681,021	856,487	2,673,361
6 – Leased - U.S. Postal Service Controlled Space	0	0	0	0	0	0	0	0	0	0
8 – Portfolio Lease	1	346,033	2,344,117	0	37,425	385,279	1,102,662	409,207	1,303,324	5,928,047
Subtotal	1,779	\$1,821,101	\$502,349,779	\$603,569	\$1,078,419	\$2,173,929	\$27,538,374	\$45,071,973	\$42,639,138	\$623,276,282
Rounding difference										(8)
FY 2010 Rental Costs by Property Type										\$623,276,274
O&M Costs for Delegated Buildings Paid by SSA										58,992,354
Total Expenses										\$682,268,628

# SSA Rental Costs by Property Type – FY 2011

**Table J5 – SSA Rental Costs by GSA by Property Type – FY 2011**

Type of Property	Number of Buildings	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total
1 – Federal Owned	178	\$1,722,950	(\$2,514)	\$79,180	\$712,509	\$2,562,982	\$18,450,967	\$15,071,836	\$35,931,693	\$74,529,603
2 – Leased	1,562	964,903	525,322,277	776,659	175,545	(467,017)	5,228,818	31,930,368	68,876	564,000,429
4 – Permit for Federally Owned	1	0	0	0	0	0	0	0	0	0
5 – Purchase Contract	7	(14,111)	0	10,027	88,569	23,468	916,145	674,224	915,429	2,613,751
6 – Leased - U.S. Postal Service Controlled Space	5	0	185,547	0	0	(104)	14,847	30,653	365	231,308
8 – Portfolio Lease	1	112,733	1,449,546	0	22,293	4,096	740,138	326,266	1,226,953	3,882,025
Subtotal	1,754	\$2,786,475	\$526,954,856	\$865,866	\$998,916	\$2,123,425	\$25,350,915	\$48,033,347	\$38,143,316	\$645,257,116
Rounding Difference										(101)
FY 2011 Rental Costs by Property Type										\$645,257,015
O&M Costs for Delegated Buildings Paid by SSA										87,920,804
Total Expenses										\$733,177,819

# Social Security Administration Delegated Buildings

<b>Table K1 - SSA Delegated Buildings</b>			
<b>Count</b>	<b>Office Location</b>	<b>Federal/Leased</b>	<b>Source Of Funding</b>
1	ALTMAYER BLDG, MD	Federal	Trust Fund
2	OPERATIONS/ROBERT BALL, MD	Federal	Trust Fund
3	ANNEX BLDG, MD	Federal	Trust Fund
4	SUPPLY BLDG, MD	Federal	Trust Fund
5	EAST BLDG - LOW, MD	Federal	Trust Fund
6	EAST BLDG - HIGH, MD	Federal	Trust Fund
7	NCC, MD	Federal	Trust Fund
8	WEST BLDG - LOW, MD	Federal	Trust Fund
9	WEST BLDG - HIGH, MD	Federal	Trust Fund
10	UTILITY, MD	Federal	Trust Fund
11	SSA METRO WEST, MD	Federal	Trust Fund
12	SECURITY WEST BLDG,* MD	Leased	
13	CHILD CARE CENTER, MD	Federal	Trust Fund
14	FEDERAL BUILDING (WBDOC), PA	Federal	
15	FRANK HAGEL BUILDING (WPSC), CA	Federal	Trust Fund
16	JOSEPH P ADDABBO FEDERAL BUILDING (NEPSC), NY	Federal	
17	MATPSC, PA	Federal	Trust Fund
18	HAROLD WASHINGTON CENTER, IL (GLPSC)	Federal	Trust Fund
* Delegated Lease			



# Social Security Administration Delegated Buildings Expenses – Fiscal Years 2008 to 2011

Table L1 – SSA Delegated Building Expenses and SSA Direct Costs for Operations and Maintenance – FYs 2008 Through FY 2011											
Fiscal Year	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	GSA Rental Cost to SSA	Operation & Maintenance (O&M) Costs for Delegated Buildings Paid by SSA	Total Costs both paid to GSA and Paid Separately by SSA
2008	\$965,006	\$13,536,591	\$39,666	\$804	\$333,285	(\$130,648)	\$4,481,593	\$26,609,577	\$45,835,874	\$59,604,158	\$105,440,032
2009	978,493	13,706,580	68,335	953	362,551	(433,970)	5,644,930	42,110,107	62,437,979	64,537,151	126,975,130
2010	661,907	13,725,782	17,708	5,595	402,059	(133,884)	5,157,233	25,668,568	45,504,968	58,992,354	104,497,322
2011	965,648	13,714,009	9,847	21,472	1,778,822	(100,517)	5,821,649	20,911,270	43,122,200	87,920,804	131,043,004

# SSA Delegated Buildings Expenses – FY 2008

Table L2 – SSA Delegated Building Expenses – FY 2008									
Delegated SSA Buildings	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total Cost
ALTMAYER BLDG, MD	\$22,311	\$0	\$0	\$804	\$25,979	\$5,497	\$252,538	\$11,990	\$319,119
ANNEX BLDG, MD	21,792	0	0	0	19,211	8,737	230,595	1,524,927	1,805,262
EAST BLDG - HIGH, MD	6,011	0	1,875	0	5,300	2,410	72,256	1,165,330	1,253,182
EAST BLDG - LOW, MD	5,377	0	1,875	0	4,740	2,156	65,534	1,591	81,273
FEDERAL BUILDING, PA	44,540	0	0	0	25,235	0	321,682	853,038	1,244,495
FRANK HAGEL FEDERAL BUILDING, CA	127,649	0	0	0	49,119	17	237,018	789,851	1,203,654
H WASHINGTON CENTER, IL	1,032	0	0	0	23,026	1,533	21,150	1,226,513	1,273,254
JOSEPH P. ADDABBO FB, NY	9,417	0	0	0	2,420	(71,361)	(2)	5,062,567	5,003,041
MIDATLANTIC SOCIAL SEC. CNTR, PA	58,000	0	0	0	51,346	0	504,127	882,680	1,496,153
OPERATIONS BUILDING/ ROBERT BALL, MD	538,704	0	34,041	0	58,911	21,656	1,094,413	5,554,222	7,301,947
SECURITY WEST BLDG, MD	0	13,536,591	0	0	(19,764)	0	668,106	12	14,184,945
SSA METRO WEST, MD	8,676	0	0	0	29,957	(122,512)	78,611	5,824,251	5,818,983
SUPPLY BLDG, MD	5,979	0	0	0	9,414	3,842	89,034	219,766	328,035
UTILITY BLDG- N COMPC, MD	2,345	0	1,875	0	6,171	2,366	58,945	394,732	466,434
WEST BLDG – HIGH, MD	8,399	0	0	0	7,331	3,333	88,383	241,553	348,999
WEST BLDG - LOW, MD	2,520	0	0	0	2,222	1,012	26,665	0	32,419
WOODLAWN CHILD CARE CENTER, MD	0	0	0	0	21,000	0	96,817	0	117,817
WOODLAWN COMPUTER BLDG, MD	102,254	0	0	0	11,667	10,666	575,721	2,856,554	3,556,862
FY 2008 Delegated Buildings Rental Costs	\$965,006	\$13,536,591	\$39,666	\$804	\$333,285	(\$130,648)	\$4,481,593	\$26,609,577	\$45,835,874
O&M Costs for Delegated Buildings Paid by SSA									\$59,604,158
Total Costs both paid to GSA and Paid Separately by SSA									\$105,440,032

# SSA Delegated Buildings Expenses – FY 2009

Table L3 – SSA Delegated Building Expenses – FY 2009									
Delegated SSA Buildings	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total Cost
ALTMAYER BLDG, MD	\$26,184	\$0	\$1,982	\$843	\$81,266	\$5,899	\$768,887	\$2,620	\$887,681
ANNEX BLDG, MD	27,229	0	2,000	0	(1,935)	9,357	243,818	1,526,034	1,806,503
EAST BLDG - HIGH, MD	13,757	0	0	0	2,350	5,512	141,641	1,018,749	1,182,009
EAST BLDG - LOW, MD	6,549	0	0	0	2,161	5,266	91,688	127	105,791
FEDERAL BUILDING, PA	4,267	0	0	0	1,876	0	40,607	901,224	947,974
FRANK HAGEL FEDERAL BUILDING, CA	231,277	0	10,000	0	37,880	0	448,314	1,334,356	2,061,827
H WASHINGTON CENTER, IL	31,290	0	0	0	43,761	2,430	391,689	1,338,156	1,807,326
JOSEPH P. ADDABBO FB, NY	476,567	0	0	110	(3,807)	(214,661)	867,444	17,776,870	18,902,523
MIDATLANTIC SOCIAL SEC. CNTR, PA	14,022	0	0	0	132,321	0	967,472	848,156	1,961,971
OPERATIONS BUILDING/ ROBERT BALL, MD	60,877	0	44,853	0	(22,861)	21,021	459,907	5,520,463	6,084,260
SECURITY WEST BLDG, MD	0	13,706,580	0	0	(8,344)	0	654,497	8	14,352,741
SSA METRO WEST, MD	26,021	0	2,500	0	97,161	(288,520)	0	8,066,082	7,903,244
SUPPLY BLDG, MD	7,347	0	2,000	0	19,338	2,538	205,926	215,323	452,472
UTILITY BLDG - N COMPC, MD	2,896	0	0	0	(2,959)	989	7,169	400,119	408,214
WEST BLDG – HIGH, MD	10,007	0	2,000	0	5,492	3,578	140,103	236,643	397,823
WEST BLDG - LOW, MD	3,576	0	0	0	1,250	1,085	39,304	(251)	44,964
WOODLAWN CHILD CARE CENTER, MD	0	0	1,000	0	1,069	1,999	20,060	0	24,128
WOODLAWN COMPUTER BLDG, MD	36,627	0	2,000	0	(23,468)	9,537	156,404	2,925,428	3,106,528
FY 2009 Delegated Buildings Rental Costs	\$978,493	\$13,706,580	\$68,335	\$953	\$362,551	(\$433,970)	\$5,644,930	\$42,110,107	\$62,437,979
O&M Costs for Delegated Buildings Paid by SSA									\$64,537,151
Total Costs both paid to GSA and Paid Separately by SSA									\$126,975,130

# SSA Delegated Buildings Expenses – FY 2010

Table L4 – SSA Delegated Building Expenses – FY 2010									
Delegated SSA Buildings	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total Cost
ALTMAYER BLDG, MD	\$23,428	\$0	\$2,313	\$857	\$2,604	\$2,737	\$187,632	\$12,321	\$231,892
ANNEX BLDG, MD	21,187	0	2,309	0	22,318	4,085	293,973	1,517,281	1,861,153
EAST BLDG - HIGH, MD	5,130	0	0	0	36,323	212	245,578	842,082	1,129,325
EAST BLDG - LOW, MD	4,803	0	0	0	5,060	214	59,367	2	69,446
FEDERAL BUILDING, PA	0	0	0	0	43,450	0	256,139	922,191	1,221,780
FRANK HAGEL FEDERAL BUILDING, CA	(242,193)	0	0	0	70,735	0	5,283	1,124,060	957,885
H WASHINGTON CENTER, IL	0	0	0	0	3,814	625	23,217	1,395,692	1,423,348
JOSEPH P. ADDABBO FB, NY	724,786	0	0	4,738	15,356	93,431	1,843,929	5,521,947	8,204,187
MIDATLANTIC SOCIAL SEC. CNTR, PA	24,271	0	2,500	0	49,385	0	446,064	847,213	1,369,433
OPERATIONS BUILDING/ ROBERT BALL, MD	45,464	0	0	0	47,833	1,998	561,377	5,246,869	5,903,541
SECURITY WEST BLDG, MD	0	13,725,782	0	0	0	0	663,793	15	14,389,590
SSA METRO WEST, MD	10,059	0	3,001	0	59,746	(242,322)	0	5,372,802	5,203,286
SUPPLY BLDG, MD	5,509	0	0	0	5,744	229	67,636	208,164	287,282
UTILITY BLDG-N COMPC, MD	2,255	0	2,975	0	2,282	79	44,841	394,733	447,165
WEST BLDG – HIGH, MD	7,542	0	2,333	0	8,699	2,523	124,292	229,779	375,168
WEST BLDG - LOW, MD	3,101	0	0	0	2,521	1,443	41,624	1	48,690
WOODLAWN CHILD CARE CENTER, MD	0	0	2,277	0	6,358	55	15,028	1	23,719
WOODLAWN COMPUTER BLDG, MD	26,565	0	0	0	19,831	807	277,460	2,033,415	2,358,078
FY 2010 Delegated Buildings Rental Costs	\$661,907	\$13,725,782	\$17,708	\$5,595	\$402,059	(\$133,884)	\$5,157,233	\$25,668,568	\$45,504,968
O&M Costs for Delegated Buildings Paid by SSA									\$58,992,354
Total Costs both paid to GSA and Paid Separately by SSA									\$104,497,322

# SSA Delegated Buildings Expenses – FY 2011

Table L5 – SSA Delegated Building Expenses – FY 2011									
Delegated SSA Buildings	Repair & Alteration Cost	Rental of Space	Real Estate Tax	Protection	Other	Operations & Maintenance Cost	General & Administrative Cost	Depreciation Cost	Total Cost
ALTMAYER BLDG, MD	\$17,649	\$0	\$0	\$816	\$12,059	\$22,264	\$125,222	\$253,067	\$431,077
ANNEX BLDG, MD	20,494	0	0	351	18,833	34,308	176,152	1,517,282	1,767,420
EAST BLDG - HIGH, MD	4,961	0	0	2,520	4,503	7,374	46,460	842,086	907,904
EAST BLDG - LOW, MD	4,669	0	0	1,581	4,272	7,145	42,331	0	59,998
FEDERAL BUILDING, PA	807	0	0	0	378,209	504	896,026	928,158	2,203,704
FRANK HAGEL FEDERAL BUILDING, CA	120,948	0	0	0	278,389	(95,097)	320,818	1,175,382	1,800,440
H WASHINGTON CENTER, IL	271	0	3,000	4,243	0	36,570	227,939	1,217,627	1,489,650
JOSEPH P. ADDABBO FB, NY	541,224	0	0	0	789,424	0	1,577,667	5,194,058	8,102,373
MIDATLANTIC SOCIAL SEC. CNTR, PA	15,295	0	0	0	190,982	61,542	299,597	830,932	1,398,348
OPERATIONS BUILDING/ ROBERT BALL, MD	43,983	0	3,487	9,945	40,353	67,166	394,132	5,235,452	5,794,518
SECURITY WEST BLDG, MD	0	13,714,009	0	0	0	0	897,217	12	14,611,238
SSA METRO WEST, MD	4,722	0	0	1,917	7,576	(306,290)	1,444	2,451,634	2,161,003
SUPPLY BLDG, MD	5,682	0	0	0	5,124	8,411	45,754	305,390	370,361
UTILITY BLDG - N COMPC, MD	2,178	0	0	0	1,943	3,104	17,227	396,850	421,302
WEST BLDG – HIGH, MD	7,887	0	0	0	7,361	14,460	70,611	229,776	330,095
WEST BLDG - LOW, MD	2,391	0	3,360	0	2,108	4,561	28,938	0	41,358
WOODLAWN CHILD CARE CENTER, MD	146,397	0	0	99	12,706	889	455,669	3,682	619,442
WOODLAWN COMPUTER BLDG, MD	26,090	0	0	0	24,980	32,572	198,445	329,882	611,969
FY 2011 Delegated Buildings Rental Costs	\$965,648	\$13,714,009	\$9,847	\$21,472	\$1,778,822	(\$100,517)	\$5,821,649	\$20,911,270	\$43,122,200
O&M Costs for Delegated Buildings Paid by SSA									\$87,920,804
Total Costs both paid to GSA and Paid Separately by SSA									\$131,043,004



## Appendix M

# Sample Rent on the Web Bills

## Rent on the Web (ROW)

Page Number: 2

Bill For: September 2011

Bill No: 11259221

Agency: 28 SOCIAL SECURITY ADMN

Agency Bureau Code: 2804 SSA

Agency Location Code: 28040001

	Charge Basis	Amount Due (Monthly)	Year To Date
1. Shell Rental Rate			
a. General	28,994,303	\$38,696,841.78	\$462,171,025.41
b. Warehouse	703,332	\$390,204.53	\$4,691,167.28
c. Unique	12,427	\$6,804.14	\$13,608.28
2. Amortized Tenant Improvement Used / General	11,839,427	\$4,351,112.48	\$51,740,412.20
3. Operating Costs	27,811,227	\$11,024,614.78	\$131,033,527.49
4. Real Estate Taxes		\$989,680.90	\$12,077,145.07
<hr/>			
A. Market Rent SubTotal	29,710,062	\$55,459,258.61	\$661,726,885.73
<hr/>			
5. Amortized Tenant Improvement Used / Customization	10,474,986	\$780,196.69	\$9,235,763.05
6. GSA-Installed Building Improvements		\$370.22	\$6,304.32
7. Building Security Features			
d. Building Specific Amortized Capital	2,869,223	\$43,445.37	\$493,280.58
9. Parking			
a. Structured (number of spaces)	7,118	\$210,225.09	\$2,513,630.82
b. Surface (number of spaces)	56,060	\$156,477.77	\$1,840,995.17
11. PBS Fee	20,231,716	\$2,916,211.44	\$34,689,287.76
<hr/>			
B. Agency Rent SubTotal		\$4,106,926.58	\$48,779,261.70
<hr/>			
12. Pro Rata Joint Use Charges			
a. Building Amenities	229,131	\$418,979.68	\$5,220,940.57
b. Structured Parking	60.36	\$6,651.64	\$80,326.69
c. Surface Parking	376.85	\$6,515.95	\$86,068.75
<hr/>			
C. Joint Use SubTotal		\$432,147.27	\$5,387,336.01
<hr/>			
D. Total Monthly Rent (A+B+C)		\$59,998,332.46	\$715,893,483.44
<hr/>			
14. Billing Adjustments & Corrections			
a. Current Year			\$20,720,362.60
Late activation of OA AMA0902 back billing for 08/2011		\$7,305.59	
201107 REXUS Lease Payment Update		(\$13,785.79)	
201108 REXUS Lease Payment Update		(\$44,532.12)	
201108 Tax Escalation		\$1,369,065.07	
201104 Late Activation		(\$3,564.39)	
201105 Late Activation		(\$3,564.39)	
201106 Late Activation		(\$4,505.59)	
201107 Late Activation		(\$5,007.79)	
201108 Late Activation		\$21,825.54	
201108 Broker Contract Commission Credit		(\$44,026.77)	
201109 Broker Contract Commission Credit		(\$116,993.86)	
Late activation of OA AMA03250 back billing for 08/2011		\$27,316.63	
201106 REXUS Lease Payment Update		(\$17,226.65)	
201106 Broker Contract Commission Credit		(\$3,405.10)	
201107 Broker Contract Commission Credit		(\$32,837.70)	
Late activation of OA AMA03272 back billing for 06/2011		\$10,843.60	
Late activation of OA AMA03272 back billing for 07/2011		\$10,843.60	
Late activation of OA AMA03272 back billing for 08/2011		\$10,843.60	
201109 Rent Estimate		(\$927.81)	
Late activation of OA ANY02958 back billing for			

Property of the United States Government - Official Use Only



## Rent on the Web (ROW)

Page Number: 3

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

Charge Basis	Amount Due (Monthly)	Year To Date
06/2011	\$47,605.99	
Late activation of OA ANY02958 back billing for 07/2011	\$47,605.99	
Late activation of OA ANY02958 back billing for 08/2011	\$47,605.99	
Late activation of OA ANY06731 back billing for 07/2011	\$107,763.39	
Late activation of OA ANY06731 back billing for 08/2011	\$107,763.39	
201107 Tax Escalation	\$65,900.76	
201109 Tax Escalation	\$353,939.76	
201105 REXUS Lease Payment Update	(\$19,160.24)	
201103 REXUS Lease Payment Update	(\$8,050.98)	
201104 REXUS Lease Payment Update	(\$19,434.00)	
Late activation of OA APR00798 back billing for 07/2011	<b>\$17,478.54</b>	
Late activation of OA APR00798 back billing for 08/2011	<b>\$17,478.54</b>	
201109 Operating Cost Escalation	\$3,148.67	
Late activation of OA APA01052 back billing for 08/2011	\$19,224.44	
Late activation of OA APA04335 back billing for 06/2011	\$74,572.15	
Late activation of OA APA04335 back billing for 07/2011	\$74,572.15	
Late activation of OA APA04335 back billing for 08/2011	\$74,572.15	
201102 REXUS Lease Payment Update	\$4,304.01	
Late activation of OA AAL00091 back billing for 08/2011	\$1,313.20	
Late activation of OA AAL01671 back billing for 05/2011	\$10,817.92	
Late activation of OA AAL01671 back billing for 06/2011	\$10,817.92	
Late activation of OA AAL01671 back billing for 07/2011	\$10,817.92	
Late activation of OA AAL01671 back billing for 08/2011	\$10,817.92	
201109 REXUS Lease Payment Update	\$633,537.55	
201010 REXUS Lease Payment Update	\$171.45	
201011 REXUS Lease Payment Update	\$171.45	
201012 REXUS Lease Payment Update	\$171.45	
201101 REXUS Lease Payment Update	\$171.45	
Late activation of OA AFL05340 back billing for 05/2011	\$25,154.38	
Late activation of OA AFL05340 back billing for 06/2011	\$25,154.38	
Late activation of OA AFL05340 back billing for 07/2011	\$25,154.38	
Late activation of OA AFL05340 back billing for 08/2011	\$25,154.38	
Late activation of OA AFL05274 back billing for 02/2011	\$59,110.92	
Late activation of OA AFL05274 back billing for 03/2011	\$59,110.92	
Late activation of OA AFL05274 back billing for 04/2011	\$59,110.92	

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## Rent on the Web (ROW)

Page Number: 4

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

Charge Basis	Amount Due (Monthly)	Year To Date
Late activation of OA AFL05274 back billing for 05/2011	\$59,110.92	
Late activation of OA AFL05274 back billing for 06/2011	\$59,110.92	
Late activation of OA AFL05274 back billing for 07/2011	\$59,110.92	
Late activation of OA AFL05274 back billing for 08/2011	\$59,110.92	
201010 Late Activation	\$1,624.51	
201011 Late Activation	\$1,624.51	
201012 Late Activation	\$1,624.51	
201101 Late Activation	\$2,783.63	
201102 Late Activation	\$2,783.63	
201103 Late Activation	\$2,783.63	
Late activation of OA ANC02653 back billing for 06/2011	\$42,162.69	
Late activation of OA ANC02653 back billing for 07/2011	\$42,162.69	
Late activation of OA ANC02653 back billing for 08/2011	\$42,162.69	
Late activation of OA ANC02619 back billing for 08/2011	\$6,255.07	
201010 Operating Cost Escalation	\$73.25	
201011 Operating Cost Escalation	\$73.25	
201012 Operating Cost Escalation	\$73.25	
201101 Operating Cost Escalation	\$73.25	
201102 Operating Cost Escalation	\$73.25	
201103 Operating Cost Escalation	\$73.25	
201104 Operating Cost Escalation	\$73.25	
201105 Operating Cost Escalation	\$73.25	
201106 Operating Cost Escalation	\$120.90	
201107 Operating Cost Escalation	\$120.90	
Late activation of OA ASC00036 back billing for 08/2011	\$10,854.92	
Late activation of OA ASC00038 back billing for 03/2011	\$8,983.92	
Late activation of OA ASC00038 back billing for 04/2011	\$8,983.92	
Late activation of OA ASC00038 back billing for 05/2011	\$8,983.92	
Late activation of OA ASC00076 back billing for 07/2011	\$1,069.22	
Late activation of OA ASC00076 back billing for 08/2011	\$1,069.22	
Late activation of OA ASC00077 back billing for 07/2011	\$12,230.13	
Late activation of OA ASC00077 back billing for 08/2011	\$12,230.13	
Late activation of OA ATN00116 back billing for 06/2011	\$25,919.02	
Late activation of OA ATN00116 back billing for 07/2011	\$25,919.02	
Late activation of OA ATN00116 back billing for 08/2011	\$25,919.02	
Late activation of OA ATN00110 back billing for 07/2011	\$8,293.05	
Late activation of OA ATN00110 back billing for		

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## Rent on the Web (ROW)

Page Number: 5

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

Charge Basis	Amount Due (Monthly)	Year To Date
08/2011	\$8,293.05	
201109 Claim	\$4,750,000.00	
Late activation of OA AIL05747 back billing for 07/2011	\$3,329.19	
Late activation of OA AIL05747 back billing for 08/2011	\$3,329.19	
Late activation of OA AIL04035 back billing for 07/2011	\$9,038.48	
Late activation of OA AMI04911 back billing for 08/2011	\$11,887.16	
Late activation of OA AOH05084 back billing for 08/2011	\$23,070.64	
Late activation of OA AWI00109 back billing for 08/2011	\$8,572.45	
201011 Tax Escalation	\$6,074.11	
201109 Other	\$15,947.66	
201106 Tax Escalation	\$68,924.46	
Late activation of OA AMO05293 back billing for 07/2011	\$36,044.55	
Late activation of OA AMO05293 back billing for 08/2011	\$36,044.55	
201102 Tax Escalation	\$5,624.42	
Late activation of OA ALA01137 back billing for 08/2011	\$1,593.26	
201109 Incorrect Square Footage	(\$224,160.66)	
Late activation of OA ATX01463 back billing for 08/2011	\$11,380.63	
Late activation of OA ATX06421 back billing for 08/2011	\$3,508.92	
201109 Recovery Act Swing Space	(\$131,063.65)	
Late activation of OA ASD02042 back billing for 07/2011	\$31,664.62	
Late activation of OA ASD02042 back billing for 08/2011	\$31,664.62	
Late activation of OA AUT00068 back billing for 05/2011	\$4,899.71	
Late activation of OA AUT00068 back billing for 06/2011	\$4,899.71	
Late activation of OA AUT00068 back billing for 07/2011	\$4,899.71	
Late activation of OA AUT00068 back billing for 08/2011	\$4,899.71	
Late activation of OA AWY01719 back billing for 07/2011	\$15,981.28	
Late activation of OA AWY01719 back billing for 08/2011	\$15,981.28	
Late activation of OA ACA10083 back billing for 01/2011	\$22,591.53	
Late activation of OA ACA10083 back billing for 02/2011	\$22,591.53	
Late activation of OA ACA10083 back billing for 03/2011	\$22,591.53	
Late activation of OA ACA10083 back billing for 04/2011	\$22,591.53	
Late activation of OA ACA10083 back billing for 05/2011	\$22,591.53	
Late activation of OA ACA10083 back billing for		

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## Rent on the Web (ROW)

Page Number: 6

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

Charge Basis	Amount Due (Monthly)	Year To Date
06/2011	\$22,591.53	
Late activation of OA ACA10083 back billing for 07/2011	\$22,591.53	
Late activation of OA ACA10083 back billing for 08/2011	\$22,591.53	
Late activation of OA ACA10083 back billing for 10/2010	\$22,591.53	
Late activation of OA ACA10083 back billing for 11/2010	\$22,591.53	
Late activation of OA ACA10083 back billing for 12/2010	\$22,591.53	
Late activation of OA ACA09276 back billing for 07/2011	\$21,650.83	
Late activation of OA ACA09276 back billing for 08/2011	\$21,650.83	
201103 Vacated Space - Rent Credit	(\$151,015.85)	
Late activation of OA ACA09643 back billing for 08/2011	\$7,911.68	
201104 Tax Escalation	\$2,975.44	
Late activation of OA AMP00369 back billing for 08/2011	\$10,994.25	
201010 Reconciliation of Tenant Improvements	\$569.55	
201011 Reconciliation of Tenant Improvements	\$569.55	
201012 Reconciliation of Tenant Improvements	\$569.55	
201101 Reconciliation of Tenant Improvements	\$569.55	
201102 Reconciliation of Tenant Improvements	\$569.55	
201103 Reconciliation of Tenant Improvements	\$569.55	
201104 Reconciliation of Tenant Improvements	\$569.55	
201105 Reconciliation of Tenant Improvements	\$569.55	
201106 Reconciliation of Tenant Improvements	\$569.55	
201107 Reconciliation of Tenant Improvements	\$569.55	
201108 Reconciliation of Tenant Improvements	\$569.55	
201106 Other	(\$232,552.60)	
Late activation of OA AMD05355 back billing for 01/2011	\$18,180.72	
Late activation of OA AMD05355 back billing for 02/2011	\$18,180.72	
Late activation of OA AMD05355 back billing for 03/2011	\$18,180.72	
Late activation of OA AMD05355 back billing for 04/2011	\$18,180.72	
Late activation of OA AMD05355 back billing for 05/2011	\$18,180.72	
Late activation of OA AMD05355 back billing for 06/2011	\$18,180.72	
Late activation of OA AMD05355 back billing for 07/2011	\$18,180.72	
Late activation of OA AMD05355 back billing for 08/2011	\$18,180.72	
Late activation of OA AMD05355 back billing for 10/2010	\$18,180.72	
Late activation of OA AMD05355 back billing for 11/2010	\$18,180.72	
Late activation of OA AMD05355 back billing for 12/2010	\$18,180.72	
201108 Other	(\$869,945.98)	
Late activation of OA AVA07396 back billing for		

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## Rent on the Web (ROW)

Page Number: 7

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

	Charge Basis	Amount Due (Monthly)	Year To Date
01/2011		\$24,056.94	
Late activation of OA AVA07396 back billing for			
02/2011		\$24,056.94	
Late activation of OA AVA07396 back billing for			
03/2011		\$24,056.94	
Late activation of OA AVA07396 back billing for			
04/2011		\$24,056.94	
Late activation of OA AVA07396 back billing for			
05/2011		\$24,056.94	
Late activation of OA AVA07396 back billing for			
06/2011		\$24,056.94	
Late activation of OA AVA07396 back billing for			
07/2011		\$24,056.94	
Late activation of OA AVA07396 back billing for			
08/2011		\$24,056.94	
Late activation of OA AVA07396 back billing for			
10/2010		\$24,056.94	
Late activation of OA AVA07396 back billing for			
11/2010		\$24,056.94	
Late activation of OA AVA07396 back billing for			
12/2010		\$24,056.94	
Late activation of OA AVA07397 back billing for			
01/2011		\$6,283.84	
Late activation of OA AVA07397 back billing for			
02/2011		\$6,283.84	
Late activation of OA AVA07397 back billing for			
03/2011		\$6,283.84	
Late activation of OA AVA07397 back billing for			
04/2011		\$6,283.84	
Late activation of OA AVA07397 back billing for			
05/2011		\$6,283.84	
Late activation of OA AVA07397 back billing for			
06/2011		\$6,283.84	
Late activation of OA AVA07397 back billing for			
07/2011		\$6,283.84	
Late activation of OA AVA07397 back billing for			
08/2011		\$6,283.84	
Late activation of OA AVA07397 back billing for			
10/2010		\$6,283.84	
Late activation of OA AVA07397 back billing for			
11/2010		\$6,283.84	
Late activation of OA AVA07397 back billing for			
12/2010		\$6,283.84	
201103 Tax Escalation		\$2,736.25	
Late activation of OA AVA07377 back billing for			
01/2011		\$20,577.34	
Late activation of OA AVA07377 back billing for			
02/2011		\$20,577.34	
Late activation of OA AVA07377 back billing for			
03/2011		\$20,577.34	
Late activation of OA AVA07377 back billing for			
04/2011		\$20,577.34	
Late activation of OA AVA07377 back billing for			
05/2011		\$20,577.34	
Late activation of OA AVA07377 back billing for			
06/2011		\$20,577.34	
Late activation of OA AVA07377 back billing for			

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## Rent on the Web (ROW)

Page Number: 8

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

	Charge Basis	Amount Due (Monthly)	Year To Date
07/2011		\$20,577.34	
Late activation of OA AVA07377 back billing for			
08/2011		\$20,577.34	
Late activation of OA AVA07377 back billing for			
10/2010		\$20,577.34	
Late activation of OA AVA07377 back billing for			
11/2010		\$20,577.34	
Late activation of OA AVA07377 back billing for			
12/2010		\$20,577.34	
b. Prior Year			\$5,474,568.51
201008 REXUS Lease Payment Update		\$171.45	
201009 REXUS Lease Payment Update		\$171.45	
201005 Late Activation		\$2,938.27	
201006 Late Activation		\$2,938.27	
201007 Late Activation		\$86.10	
201008 Late Activation		\$76.83	
201009 Late Activation		\$76.83	
201006 Operating Cost Escalation		\$73.25	
201007 Operating Cost Escalation		\$73.25	
201008 Operating Cost Escalation		\$73.25	
201009 Operating Cost Escalation		\$73.25	
200910 Late Activation		(\$15.28)	
200911 Late Activation		(\$15.28)	
200912 Late Activation		(\$15.28)	
201001 Late Activation		(\$15.28)	
201002 Late Activation		(\$15.28)	
201003 Late Activation		(\$15.28)	
201004 Late Activation		(\$15.28)	
201009 Incorrect Square Footage		(\$217,565.11)	
200908 Broker Contract Commission Credit		(\$12,750.98)	
200909 Broker Contract Commission Credit		(\$12,750.98)	
200910 Broker Contract Commission Credit		(\$12,750.98)	
200911 Broker Contract Commission Credit		(\$12,750.99)	
Late activation of OA ACA10083 back billing for			
01/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
02/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
03/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
04/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
05/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
06/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
07/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
08/2009		\$22,591.53	
Late activation of OA ACA10083 back billing for			
08/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
09/2009		\$22,591.53	
Late activation of OA ACA10083 back billing for			
09/2010		\$22,591.53	
Late activation of OA ACA10083 back billing for			
10/2009		\$22,591.53	

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## Rent on the Web (ROW)

Page Number: 9

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

Charge Basis	Amount Due (Monthly)	Year To Date
Late activation of OA ACA10083 back billing for 11/2009	\$22,591.53	
Late activation of OA ACA10083 back billing for 12/2009	\$22,591.53	
200911 Reconciliation of Tenant Improvements	\$569.55	
200912 Reconciliation of Tenant Improvements	\$569.55	
201001 Reconciliation of Tenant Improvements	\$569.55	
201002 Reconciliation of Tenant Improvements	\$569.55	
201003 Reconciliation of Tenant Improvements	\$569.55	
201004 Reconciliation of Tenant Improvements	\$569.55	
201005 Reconciliation of Tenant Improvements	\$569.55	
201006 Reconciliation of Tenant Improvements	\$569.55	
201007 Reconciliation of Tenant Improvements	\$569.55	
201008 Reconciliation of Tenant Improvements	\$569.55	
201009 Reconciliation of Tenant Improvements	\$569.55	
Late activation of OA AVA07396 back billing for 01/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 01/2010	\$24,056.94	
Late activation of OA AVA07396 back billing for 02/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 02/2010	\$24,056.94	
Late activation of OA AVA07396 back billing for 03/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 03/2010	\$24,056.94	
Late activation of OA AVA07396 back billing for 04/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 04/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 04/2010	\$24,056.94	
Late activation of OA AVA07396 back billing for 05/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 05/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 05/2010	\$24,056.94	
Late activation of OA AVA07396 back billing for 06/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 06/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 06/2010	\$24,056.94	
Late activation of OA AVA07396 back billing for 07/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 07/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 07/2010	\$24,056.94	
Late activation of OA AVA07396 back billing for 08/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 08/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 08/2010	\$24,056.94	

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## Rent on the Web (ROW)

Page Number: 10

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

Charge Basis	Amount Due (Monthly)	Year To Date
Late activation of OA AVA07396 back billing for 09/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 09/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 09/2010	\$24,056.94	
Late activation of OA AVA07396 back billing for 10/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 10/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 11/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 11/2009	\$24,056.94	
Late activation of OA AVA07396 back billing for 12/2008	\$24,056.94	
Late activation of OA AVA07396 back billing for 12/2009	\$24,056.94	
200808 Operating Cost Escalation	\$284.67	
Late activation of OA AVA07397 back billing for 01/2009	\$6,283.84	
Late activation of OA AVA07397 back billing for 01/2010	\$6,283.84	
Late activation of OA AVA07397 back billing for 02/2009	\$6,283.84	
Late activation of OA AVA07397 back billing for 02/2010	\$6,283.84	
Late activation of OA AVA07397 back billing for 03/2009	\$6,283.84	
Late activation of OA AVA07397 back billing for 03/2010	\$6,283.84	
Late activation of OA AVA07397 back billing for 04/2008	\$6,283.84	
Late activation of OA AVA07397 back billing for 04/2009	\$6,283.84	
Late activation of OA AVA07397 back billing for 04/2010	\$6,283.84	
Late activation of OA AVA07397 back billing for 05/2008	\$6,283.84	
Late activation of OA AVA07397 back billing for 05/2009	\$6,283.84	
Late activation of OA AVA07397 back billing for 05/2010	\$6,283.84	
Late activation of OA AVA07397 back billing for 06/2008	\$6,283.84	
Late activation of OA AVA07397 back billing for 06/2009	\$6,283.84	
Late activation of OA AVA07397 back billing for 06/2010	\$6,283.84	
Late activation of OA AVA07397 back billing for 07/2008	\$6,283.84	
Late activation of OA AVA07397 back billing for 07/2009	\$6,283.84	
Late activation of OA AVA07397 back billing for 07/2010	\$6,283.84	
Late activation of OA AVA07397 back billing for 08/2008	\$6,283.84	

Property of the United States Government - Official Use Only



## Rent on the Web (ROW)

Page Number: 11

Bill For: September 2011  
11259221

Bill No:

Agency: 28 SOCIAL  
SECURITY ADMN Agency  
Bureau Code: 2804  
SSA Agency Location  
Code: 28040001

	Charge Basis	Amount Due (Monthly)	Year To Date
Late activation of OA AVA07397 back billing for 08/2009		\$6,283.84	
Late activation of OA AVA07397 back billing for 08/2010		\$6,283.84	
Late activation of OA AVA07397 back billing for 09/2008		\$6,283.84	
Late activation of OA AVA07397 back billing for 09/2009		\$6,283.84	
Late activation of OA AVA07397 back billing for 09/2010		\$6,283.84	
Late activation of OA AVA07397 back billing for 10/2008		\$6,283.84	
Late activation of OA AVA07397 back billing for 10/2009		\$6,283.84	
Late activation of OA AVA07397 back billing for 11/2008		\$6,283.84	
Late activation of OA AVA07397 back billing for 11/2009		\$6,283.84	
Late activation of OA AVA07397 back billing for 12/2008		\$6,283.84	
Late activation of OA AVA07397 back billing for 12/2009		\$6,283.84	
Late activation of OA AVA07377 back billing for 06/2010		\$20,577.34	
Late activation of OA AVA07377 back billing for 07/2010		\$20,577.34	
Late activation of OA AVA07377 back billing for 08/2010		\$20,577.34	
Late activation of OA AVA07377 back billing for 09/2010		\$20,577.34	
e. Trust Fund Agency Adjustment		(\$4,469,348.33)	(\$58,369,419.29)
E. Adjustments SubTotal		\$4,850,694.20	(\$32,174,488.18)
F. Total Rent Bill (D+E) (Object Class 23.1)		\$64,849,026.66	\$683,718,995.26
15. Antenna			
a. Antenna Charges		\$20,874.97	\$250,137.14
b. Adjustments - Current Year		\$141.73	\$2,276.02
c. Adjustments - Prior Year		\$1,029.55	
G. Total Antenna Bill (Object Class 25.3)		\$21,016.70	\$253,442.71
H. Total Reimbursable Services Bill (Object Class 25.3)		\$0.00	\$0.00
I. Total PBS Bill (F+G+H)		\$64,870,043.36	\$683,972,437.97

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## **Overview of the Office of the Inspector General**

The Office of the Inspector General (OIG) is comprised of an Office of Audit (OA), Office of Investigations (OI), Office of the Counsel to the Inspector General (OCIG), Office of External Relations (OER), and Office of Technology and Resource Management (OTRM). To ensure compliance with policies and procedures, internal controls, and professional standards, the OIG also has a comprehensive Professional Responsibility and Quality Assurance program.

### **Office of Audit**

OA conducts financial and performance audits of the Social Security Administration's (SSA) programs and operations and makes recommendations to ensure program objectives are achieved effectively and efficiently. Financial audits assess whether SSA's financial statements fairly present SSA's financial position, results of operations, and cash flow. Performance audits review the economy, efficiency, and effectiveness of SSA's programs and operations. OA also conducts short-term management reviews and program evaluations on issues of concern to SSA, Congress, and the general public.

### **Office of Investigations**

OI conducts investigations related to fraud, waste, abuse, and mismanagement in SSA programs and operations. This includes wrongdoing by applicants, beneficiaries, contractors, third parties, or SSA employees performing their official duties. This office serves as liaison to the Department of Justice on all matters relating to the investigation of SSA programs and personnel. OI also conducts joint investigations with other Federal, State, and local law enforcement agencies.

### **Office of the Counsel to the Inspector General**

OCIG provides independent legal advice and counsel to the IG on various matters, including statutes, regulations, legislation, and policy directives. OCIG also advises the IG on investigative procedures and techniques, as well as on legal implications and conclusions to be drawn from audit and investigative material. Also, OCIG administers the Civil Monetary Penalty program.

### **Office of External Relations**

OER manages OIG's external and public affairs programs, and serves as the principal advisor on news releases and in providing information to the various news reporting services. OER develops OIG's media and public information policies, directs OIG's external and public affairs programs, and serves as the primary contact for those seeking information about OIG. OER prepares OIG publications, speeches, and presentations to internal and external organizations, and responds to Congressional correspondence.

### **Office of Technology and Resource Management**

OTRM supports OIG by providing information management and systems security. OTRM also coordinates OIG's budget, procurement, telecommunications, facilities, and human resources. In addition, OTRM is the focal point for OIG's strategic planning function, and the development and monitoring of performance measures. In addition, OTRM receives and assigns for action allegations of criminal and administrative violations of Social Security laws, identifies fugitives receiving benefit payments from SSA, and provides technological assistance to investigations.