

NMMB 23

NATIONAL MEDIATION BOARD

ANNUAL PERFORMANCE AND
ACCOUNTABILITY REPORT

FY 2023



23



NATIONAL MEDIATION BOARD

ANNUAL PERFORMANCE
AND ACCOUNTABILITY
REPORT



LETTER FROM THE CHAIR

The National Mediation Board was established 89 years ago pursuant to the statutory authority of the Railway Labor Act. Its mission is to prevent the interruption of interstate commerce in the air and rail industries through resolution of representation, collective bargaining and grievance disputes.

The Agency delivers critical services to approximately 150 commercial airlines and over 500 railroads, and their employees and unions. Together with professionals from carriers and labor organizations, the NMB works to prevent disruptions in the air and rail industries. The NMB has been, and will continue to be, an influence for stability in these most important sectors of our nation's transportation system.

The NMB's Office of Mediation Services (OMS) works in the area of mediating collective bargaining agreements, as well as in other dispute resolution efforts such as facilitation and grievance mediation. In FY 2023, the NMB provided Mediation Services for 85 labor contract cases, with 36 cases brought to a successful conclusion without any interruption to service.

Through the NMB's ADR program, our Mediators provided grievance mediation services which assisted parties in resolving numerous contract issues and thousands of grievances. A successful grievance mediation program not only enables parties to avoid the more lengthy and costly arbitration process, but also facilitates durable solutions to ongoing points of conflict because they resolve the core issues underlying grievances.

The NMB's representation mission which protects the rights of employees in the airline and railroad industries to select a representative for purposes of collective bargaining or to decline such representation is based in the Office of Legal Affairs (OLA). In collaboration with the Office of Information Services (OIS), OLA is developing a proprietary system for electronic voting. In the meantime, OLA is successfully conducting elections via mail ballot. In FY 2023, the Agency's Legal Staff closed a total of 19 Representation cases. Out of these cases, the NMB held 15 mail ballot representation elections.

The Office of Arbitration Services (OAS) manages the arbitration of grievances arising from the interpretation of collective bargaining agreements. In FY 2023, OAS worked to reduce the number of cases requiring arbitration by coordinating with the Office of Mediation Services to encourage the use of grievance mediation. OAS staff also continued the Board's practice of removing cases from the arbitration docket that had not been progressed to arbitration by the parties within the established guidelines. By the end of FY 2023, there were 4,819 pending arbitration cases, compared to 5,537 cases at the end of the prior fiscal year.

NMB Support Services functions are provided by three offices, the Office of Administration, the Office of Information Services and the Office of Fiscal Services.

In FY 2023, the Office of Administration, which is responsible for human resources management, office space management and office support, focused its attention on the hiring and training of

NMB personnel as well as a cloud based management of inventory and assets. In FY 2023, the NMB made key hires in the Offices of Mediation Services, Legal Affairs and Information Services. A Human Resources Specialist, hired in the Spring of 2023, is working to enhance the NMB's HR programs and promote best practices. The NMB continues to devote attention and resources to providing meaningful training opportunities for our employees.

The Office of Information Services (OIS) provides information technology leadership and support for the entire agency, including systems development; information technology operations; cybersecurity and information assurance; helpdesk and IT support; telecommunications; and records management. In FY 2023, OIS made enhancements to the Arbitrator Workspace and the NMB Knowledge Store. OIS continued the challenging work of leading the Agency to full compliance with federal IT security requirements. Through an annual program of required security awareness training, NMB employees and contractors continually reinforce good security practices.

The NMB Office of Fiscal Services includes services for budget formulation and execution, accounting and financial reporting, audit services, payroll, and travel, as well as contracting and interagency agreement services. In FY 2023, the NMB continued its commitment to sound financial management by utilizing the Bureau of Fiscal Services (BFS) for financial reporting requirements, accounting and contracting services. In addition, the NMB continued its use of other federal government shared service providers including the Department of Interior Personnel, Payroll, Human Resources and Related Systems and Services and the General Services Administration (GSA) for agency purchase and travel credit cards. The NMB continued its use of the cloud based Concur Government Edition (CGE) Travel Services. We are proud to report an unmodified "clean" opinion of the Agency's financial position as of September 30, 2023 and 2022 in our recent Independent Auditor's report issued earlier this month.

Through a combination of professional on-site employees and contractors, the NMB ensures that its Support Services functions are of the highest quality.

I am pleased to report that the NMB continues to meet its statutory obligations to rail and air carriers and their employees and to deliver true value to the American public by ensuring the movement of interstate commerce. The Agency is ready to meet the challenges that lie ahead.



DEIRDRE HAMILTON
Chair



TABLE OF CONTENTS

1. MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

ABOUT THE NMB

- 11 Mission Statement
- 12 NMB Structure
- 14 NMB Board Members and Directors
- 20 Registry of Board Members

PROGRAM OFFICES OVERVIEW

- 22 Office of Mediation Services
- 22 Mediation Overview
- 24 ADR Overview
- 26 Office of Legal Affairs
- 26 Representation Overview
- 30 Presidential Emergency Board (PEB) Overview
- 32 Office of Arbitration Services

RAILROAD GRIEVANCE ARBITRATION

- 36 NRAB Board Members and Referees
- 37 Section 3 Tribunals

SUPPORTING REPORTS & TABLES

- 40 Case Tables
- 44 Case Records

SUPPORT OFFICES OVERVIEW

- 53 Office of Administration
- 54 Office of Information Services
- 55 Office of Fiscal Services

BRIEF ANALYSIS OF FINANCIAL STATEMENTS

- 56 Limitations of Financial Statements

MANAGEMENT ASSURANCES

- 57 FMFIA Assurance Statement

2. MEASURING PERFORMANCE: KEY RESULTS FOR FY 2023

- 60 Program Offices
- 63 Support Offices

3. FINANCIAL INFORMATION

- 68 Letter from the Chief Financial Officer
- 69 NMB Audit of Financial Statements

4. OTHER INFORMATION

- 94 Summary of Financial Statement Audit and Management Assurances (unaudited)
- 95 Improper Payments Information Act
- 95 Government Charge Card Programs

5. APPENDIX

- 98 Glossary
- 101 Acronyms

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**MANAGEMENT'S
DISCUSSION
AND ANALYSIS
(MD&A)**



ABOUT THE NATIONAL MEDIATION BOARD

- 11 MISSION STATEMENT
- 12 NMB STRUCTURE
- 14 NMB BOARD MEMBERS AND DIRECTORS
- 18 REGISTRY OF BOARD MEMBERS

The National Mediation Board was established by the 1934 amendments to the Railway Labor Act* of 1926. It is an independent, federal agency performing a central role in facilitating harmonious labor-management relations within two of the nation's key transportation sectors: railroads and airlines.

The NMB is headed by a three-member Board nominated by the President and confirmed by the Senate. Although appointed for three-year terms, members may serve until replaced. The members self-designate a Chairman, typically on a yearly basis.

Pursuant to the Railway Labor Act, the Agency's integrated dispute resolution processes are designed to promote the following three statutory goals, enabling the National Mediation Board to effect its mandate to minimize work stoppages in the railroad and airline industries:

1. The resolution of disputes arising out of the negotiation of new or revised collective bargaining agreements;
2. The effectuation of employee rights of self-organization where a representation dispute exists; and
3. The resolution of disputes over the interpretation or application of existing collective bargaining agreements.

In order to realize these goals, the NMB has three established program offices: the Office of Mediation Services (OMS), the Office of Legal Affairs (OLA), and the Office of Arbitration Services (OAS). Offices that support all purposes include the Office of Administration (OA), the Office of Fiscal Services (OFS), and the Office of Information Services (OIS). For further information, see the Management's Discussion and Analysis section of this annual report.

*The Railway Labor Act provides a comprehensive statutory framework for the resolution of labor-management disputes in the railroad and airline industries. Enacted in 1926 as a collaborative effort of labor and management, the RLA succeeded several previous federal statutes dating back to 1888. The 1926 Act provided for mandatory Mediation and voluntary Arbitration of railroad disputes in contract negotiations, as well as for Presidential Emergency Boards to enhance dispute resolution. Key amendments to the Act in 1934 established a three-member National Mediation Board and authorized the resolution of employee Representation disputes by the NMB. In 1936, the jurisdiction of the RLA was expanded to include the airline industry. The 1981 amendment to the Act permitted the creation of specialized Presidential Emergency Boards for collective bargaining disputes at certain commuter railroads.



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NMB STRUCTURE



CHAIRMAN AND MEMBERS OF THE BOARD

Deirdre Hamilton¹
Chair

Linda A. Puchala²
Member

Gerald W. Fauth, III
Member

Ernest Fleischer
Confidential Assistant

Nancy Guiden³
Confidential Assistant

PROGRAM OFFICES

OFFICE OF LEGAL AFFAIRS

Maria-Kate Dowling
General Counsel

Angela Heverling⁴
Assoc. General Counsel

Eileen Hennessey
Counsel

Andres Yoder
Counsel

Josie G.M. Bautista
Counsel

John S.F. Gross
Counsel

Tamika Shorter⁵
Program Support Specialist

OFFICE OF MEDIATION SERVICES

Christopher Beebe⁶
Director

John Livingood⁷
Acting Director

Anthony Tosi
Mediator

Gerry McGuckin
Mediator

James Mackenzie
Mediator

Jane Allen⁸
Mediator

Mark Littleton⁹
Mediator

Michael Kelliher¹⁰
Mediator

Eva Durham
Mediator

Connor M. Parker
Mediator

Jack Stephan
Mediator

Keith Hussong¹¹
Mediation Support Specialist

OFFICE OF ARBITRATION SERVICES

Terri D. Brown
Director

Elijah Crayton
Lead Management & Program Analyst

Dexter Batts¹²
Arbitration Program Specialist

Linda Gathings
Arbitration Program Specialist (Chicago)

Michaela Guyton
Arbitration Program Specialist (Chicago)

SUPPORT OFFICES

OFFICE OF FISCAL SERVICES

Michael Jerger
Chief Financial Officer

Denise Murdock
Program & Management Analyst

Eric B. Johnson
Budget & Financial Analyst

OFFICE OF INFORMATION SERVICES

William Fumey
Chief Information Officer

Taha Sadeghi
Information Technology Specialist (INFOSEC)

Amy Anderson
Information Technology Specialist (INFOSEC)

Nathan Jones
Information Technology Specialist (INFOSEC)

Michael Watkins¹³
Information Technology Specialist (INFOSEC)

OFFICE OF ADMINISTRATION

Michael Jerger
Acting Director

Morenikeji Anjorin¹⁴
Human Resource Specialist

Bruce Conward, Jr.
Support Service Specialist

Terran C. Walker
Support Service Specialist

Footnotes:

1. Became Chair on July 1, 2023
2. Served as Chairman from July 1, 2022 through June 30, 2023.
3. Retired from NMB on August 31, 2023.
4. Appointed as Associate General Counsel on September 28, 2023.
5. Selected as Program Support Specialist on August 28, 2023.
6. Appointed as Director of Mediation Services on July 31, 2023.
7. Retired from NMB on December 31, 2022.

8. Retired from NMB on June 30, 2023.
9. Selected as Mediator on October 11, 2022.
10. Served as Acting Director of Mediation Services from January 1, 2023 to July 30, 2023.
11. Left the NMB on June 2, 2023.
12. Left the NMB on July 16, 2023.
13. Selected as Information Technology Specialist (INFOSEC) on August 14, 2023.
14. Selected as Human Resource Specialist on May 8, 2023.

BOARD CHAIRMAN



DEIRDRE HAMILTON

Chairman

Ms. Deirdre Hamilton was confirmed by the United States Senate as a Member of the National Mediation Board on December 7, 2022.

Prior to becoming a Member, Ms. Hamilton worked as a staff attorney at the International Brotherhood of Teamsters (IBT), working exclusively with the IBT's Airline Division. At the IBT she represented most of the crafts or classes within the airline industry—including pilots, flight attendants, technicians, and aircraft cleaners – at both commercial and cargo air carriers. Before that, Ms. Hamilton was a staff attorney at the Association of Flight Attendants. In her career, she has handled a wide range of legal matters including National Mediation Board elections and mediation, collective bargaining support, contract enforcement, and litigation of Railway Labor Act issues. Ms. Hamilton began her career as a legal fellow in the General Counsel's office at the International Association of Machinists and Aerospace Workers.

Ms. Hamilton has been an active member of the Railway Labor Act legal community. She has served as a panelist at meetings of the American Bar Association's Labor and Employment Law Committee and the Railway and Airline Labor Law Committee. She has also served as a Senior Editor for the ABA Railway Labor Act Treatise.

Ms. Hamilton is a graduate of Oberlin College and the University of Michigan Law School.

BOARD MEMBER



GERALD W. FAUTH, III

Member

Gerald W. Fauth III was confirmed as a Member of the National Mediation Board by the United States Senate on November 2, 2017. Mr. Fauth has twice served as Chairman of the NMB: from November 9, 2017 through June 30, 2018; and from July 1, 2021 through June 30, 2022.

Mr. Fauth has over 45 years of experience in the private sector and federal government working on complex economic, regulatory, public policy, and legislative issues related to transportation. Mr. Fauth has been directly involved in deciding, negotiating, mediating, arbitrating, and/or facilitating the successful resolution of hundreds of transportation problems and disputes during his long career in Washington as a federal regulator and a consultant.

During his first term as NMB Chairman, Mr. Fauth led a reorganization effort which resulted in the modernization of the NMB with the establishment of the Chief Financial Officer (CFO) and Chief Information Officer (CIO) positions and departments, which greatly improved the efficiency of NMB's operations. As Chairman, Mr. Fauth oversaw the last two "National Handling" negotiations and mediations of the agreements between the Class I railroads and all twelve labor unions, representing a total of more than 100,000 railroad employees. As a Board Member, he has overseen numerous successful railroad and airline labor mediations involving many different size carriers and many different labor unions and positions. Mr. Fauth has participated in over 170 railroad and airline labor representation decisions issued by the entire Board.

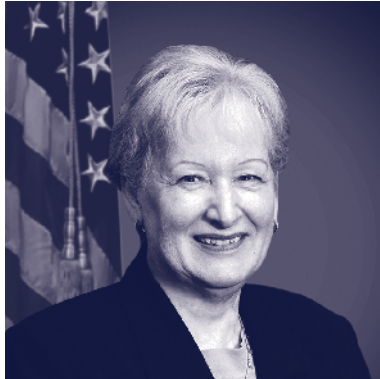
Mr. Fauth previously served at the U.S. Surface Transportation Board (STB) as Chief of Staff and Senior Advisor to a Board Member (1999-2003). STB is an independent federal agency that is primarily charged with the economic regulation freight rail. In this position, Mr. Fauth participated in hundreds of STB proceedings and formal decisions issued by the Board, which involved all matters of STB jurisdiction and had an impact on the transportation industry and the national economy.

Mr. Fauth served as President of G.W. Fauth & Associates, Inc., a transportation economic consulting firm based in Alexandria, Virginia. As a consultant, Mr. Fauth submitted expert testimony and evidence on behalf of a wide variety of clients in numerous regulatory proceedings and litigations, including major railroad mergers and important STB rulemaking proceedings, which helped resolve many complex economic and regulatory problems and issues.

In 1998, Mr. Fauth was appointed by the STB an original member of the Conrail Transaction Council, which was established by the STB in order to provide a forum to resolve implementation problems and railroad service concerns associated with the Conrail railroad transaction, which was the largest railroad transaction in history.

Mr. Fauth holds a bachelor's degree from Hampden-Sydney College in Virginia.

BOARD MEMBER



LINDA A. PUCHALA

Member

Chairman Puchala was first confirmed as a Member of the National Mediation Board by the United States Senate on May 21, 2009. Ms. Puchala previously served as Chairman from May 2009 through June 30, 2009; July 1, 2011 through June 30, 2012; July 1, 2013 through June 30, 2014; July 1, 2016 through June 30, 2017; and July 1, 2019 through June 30, 2020. Her most recent Senate confirmation came on November 2, 2017. She has been re-nominated to her position by the Biden-Harris Administration.

Puchala has held various positions at the NMB during her 23-year tenure. Prior to serving as a Board Member for 13 years, Ms. Puchala served 10 years at the NMB first as a Mediator and then as Sr. Mediator (ADR), and the Associate Director of Alternative Dispute Resolution Services. Ms. Puchala's prior labor relations experience includes serving in various elected union positions before becoming the International President of the Association of Flight Attendants—CWA, AFL-CIO. Ms. Puchala also served as Staff Director, Michigan State Employees Association, AFSCME, AFL-CIO which represents members in the labor and trades and safety and regulatory fields.

A native of Michigan's Upper Peninsula, Ms. Puchala now resides in Glen Burnie, Maryland. She holds a Bachelor's degree in Business Administration from Cleary University in Howell, Michigan.

DIRECTORS



MARIA-KATE DOWLING

General Counsel

Maria-Kate Dowling is General Counsel of the National Mediation Board. Ms. Dowling was selected as the new General Counsel in September 2022. She was appointed as Acting General Counsel in October 2020. Ms. Dowling joined the NMB as Associate General Counsel in 2003.

As General Counsel, she serves as the Chief Legal Officer of the agency and manages the Board's representation program and a legal program which includes litigation. In this role, Ms. Dowling provides legal advice to the Board Members and agency staff. In addition, she ensures compliance with the Freedom of Information Act, Government in the Sunshine Act, and other statutes.

Ms. Dowling received a B.S. degree in Computer Science and a B.A. degree in English from the University of Maryland, where she was elected to Phi Beta Kappa. She earned a J.D. with honors from the George Washington University Law School. Ms. Dowling is a member of the Maryland Bar.



TERRI D. BROWN

Director, Office of Arbitration Services

Terri D. Brown is the Director, Office of Arbitration Services at the National Mediation Board, where she is responsible for all aspects of grievance and interest arbitration in the airline and railroad industries. Ms. Brown was selected as the new Director of Arbitration Services in March 2020. She joined the NMB in 2002 as a Mediator and was subsequently promoted to Senior Mediator in 2010. Ms. Brown has more than 25 years of experience in labor relations, mediation, arbitration, and dispute resolution. During her tenure as an NMB mediator she successfully mediated many complex cases in both the airline and railroad industries. Since 2010, she has served as one of the two Ombudsmen under the NMB's internal Conflict Prevention and Resolution Policy.

Ms. Brown has an MBA from the University of Baltimore, a JD from Howard University and a BA from Chatham University.

DIRECTORS



MICHAEL JERGER

Chief Financial Officer

Acting Director, Office of Administration

Michael Jerger joined the National Mediation Board in June 2019 as the Chief Financial Officer. In this role Mr. Jerger serves as a senior advisor to the Board and staff on financial, budgetary, and resource management decisions. In addition, he directs the financial management of the NMB and provides interpretation and direction on fiscal policy and law.

Prior to joining the NMB, Mr. Jerger was the Chief Operating Officer for the Institute of Museum and Library Services (IMLS), which is the main source of federal support for libraries and museums within the United States. In this role, he directed and managed the Offices of the Chief Financial Officer, Grants Administration, Human Resources, and Operations. Prior to joining the IMLS, Mr. Jerger was a Senior Global Business consultant with the IBM Corporation in New York.

Mr. Jerger holds a Bachelor's degree in Accounting from the University of Maryland, College Park.

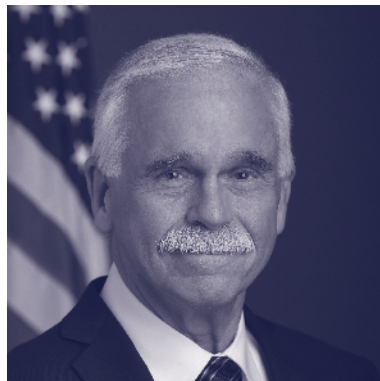


WILLIAM FUMEY

Chief Information Officer

William Fumey is the Chief Information Officer and Director of the Office of Information Services at the National Mediation Board. Mr. Fumey joined the NMB in January 2019. As Chief Information Officer, Mr. Fumey oversees information technology and its related security and management for the Board.

Mr. Fumey holds a Master of Business Administration from the George Washington University and a Bachelor of Science in Information Sciences and Technology and a minor in Telecommunications from the Pennsylvania State University. He is a Certified Project Management Professional (PMP), Certified Information Systems Security Professional (CISSP), and Certified Information Systems Auditor.



CHRISTOPHER BEEBE

Director, Office of Mediation Services

Mr. Beebe joined the NMB on July 31, 2023. As the Director of Mediation Services, he has overall responsibility for the administration and management of the NMB Mediation programs to assist in the negotiations of collective bargaining agreements, resolution of minor disputes through grievance mediation, and training and utilization of Alternative Dispute Resolution (ADR) in the airline and railroad industries.

Chris has over 35 years of labor relations experience including contract negotiations and mediation, and in grievance and discipline representation. He has had numerous union leadership positions in the US and served as a National Officer for the Air Line Pilots Association, Intl. and as the General Secretary of pilot unions in the United States, Asia, Australia, and Europe.

A graduate of the Pennsylvania State University with a degree in Biology, he has long been a proponent of utilizing Interest Based Bargaining (IBB) and ADR in dispute resolution.

REGISTRY OF BOARD MEMBERS

NAME	START DATE	END DATE
Deirdre Hamilton	01-25-22	Active ¹
Gerald W. Fauth, III	11-09-17	Active ²
Linda A. Puchala	05-26-09	Active ³
Kyle Fortson	11-13-17	11-22-21 ⁴
Harry R. Hoglander	08-06-02	11-09-17
Nicholas C. Geale	08-19-13	02-15-17
Elizabeth Dougherty	12-13-06	06-02-12
Read Van de Water	12-11-03	05-22-09
Edward J. Fitzmaurice, Jr.	08-02-02	12-13-06
Francis J. Duggan	11-22-99	11-21-03
Magdalena G. Jacobsen	12-01-93	08-02-02
Ernest W. DuBester	11-15-93	08-01-01
Kenneth B. Hipp	05-19-95	12-31-98
Kimberly A. Madigan	08-20-90	11-30-93
Patrick J. Cleary	12-04-89	01-31-95
Joshua M. Javits	01-19-88	11-14-93
Charles L. Woods	01-09-86	01-15-88
Helen M. Witt	11-18-83	09-18-88
Walter C. Wallace	10-12-82	07-01-90
Robert J. Brown	08-20-79	06-01-82
Robert O. Harris	08-03-77	07-31-84
Kay McMurray	10-05-72	07-01-77
Peter C. Benedict	08-09-71	04-12-72
David H. Stowe	12-10-70	07-01-79
George S. Ives	09-19-69	09-01-81
Howard G. Gamser	03-11-63	05-31-69
Robert O. Boyd	12-28-53	10-14-62
Leverett Edwards	04-21-50	07-31-70
John Thad Scott, Jr.	03-05-48	07-31-53
Francis A. O'Neill, Jr.	04-01-47	04-30-71
Frank P. Douglass	07-03-44	03-01-50
William M. Leiserson	03-01-43	05-31-44
Harry H. Schwartz	02-26-43	01-31-47
David J. Lewis	06-03-39	02-05-43
George A. Cook	01-07-38	08-01-46
Otto S. Beyer	02-11-36	02-11-43
John M. Carmody	07-21-34	09-30-35
James W. Carmalt	07-21-34	12-02-37
William M. Leiserson	07-21-34	05-31-39

¹ Term ended July 1, 2022.

² Term ended July 1, 2020.

³ Term ended July 1, 2018.

⁴ Resigned from the Board on November 22, 2021.

PROGRAM OFFICES OVERVIEW

OFFICE OF MEDIATION SERVICES **22**

OFFICE OF LEGAL AFFAIRS **26**

OFFICE OF ARBITRATION SERVICES **32**



OFFICE OF MEDIATION SERVICES

MEDIATION OVERVIEW

The Office of Mediation Services (OMS) manages mandatory mediation of collective bargaining disputes pursuant to statutory authority under Section 5 of the Railway Labor Act (RLA), which is applicable to both the airline and railroad industries. The Alternative Dispute Resolution (ADR) component of OMS offers voluntary dispute resolution programs to the parties including training, facilitation, grievance mediation, and other dispute resolution efforts.

The RLA requires labor and management to exert every reasonable effort to make and maintain collective bargaining agreements. Initially, the parties must give notice to each other of their proposals for new or revised agreements. Direct negotiation between the parties must commence promptly and continue in an effort to conclude a new collective bargaining agreement or to narrow their differences. Should parties fail to reach agreement during direct negotiations, either party or the parties jointly may apply to the NMB for mediation. Following receipt of an application, the NMB promptly assigns a mediator to assist the parties in reaching an agreement. An application for NMB Mediation Services may be obtained from the Agency’s web site at nmb.gov.

The NMB is obligated under the Act to use its “best efforts” to bring about a peaceful resolution of the dispute. If such efforts do not settle the dispute, the NMB advises the parties and offers Interest Arbitration (proffers arbitration) as an alternative approach to resolving the remaining issues. If either party rejects this offer of binding arbitration, the NMB releases the parties from formal mediation. This release triggers a thirty-day cooling off period, during which the Agency continues to work with the parties to achieve a consensual solution to the dispute. However, if an agreement is not reached by the end of the thirty-day period and the President of the United States does not establish an Emergency Board, the parties are free to exercise lawful self-help, which includes carrier-imposed working conditions or a strike by the union/organization.

A flow-chart of mediation procedures can be found in the Mediation section of the NMB website at nmb.gov.

MEDIATION HIGHLIGHTS

Mediation for collective bargaining agreements was successful in FY 2023. Mediators effectively used their skills to assist parties in finding ways to bridge their disputes and reach agreement. Negotiations were mediated in the airline sector with passenger and freight carriers, and in the rail sector with freight and commuter lines. Challenges at the bargaining table included adjusting to increased costs due to labor shortages and dealing with health care changes.

An application for NMB Mediation Services may be obtained from the Agency’s web site at https://nmb.gov/NMB_Application/index.php/mediation-application/

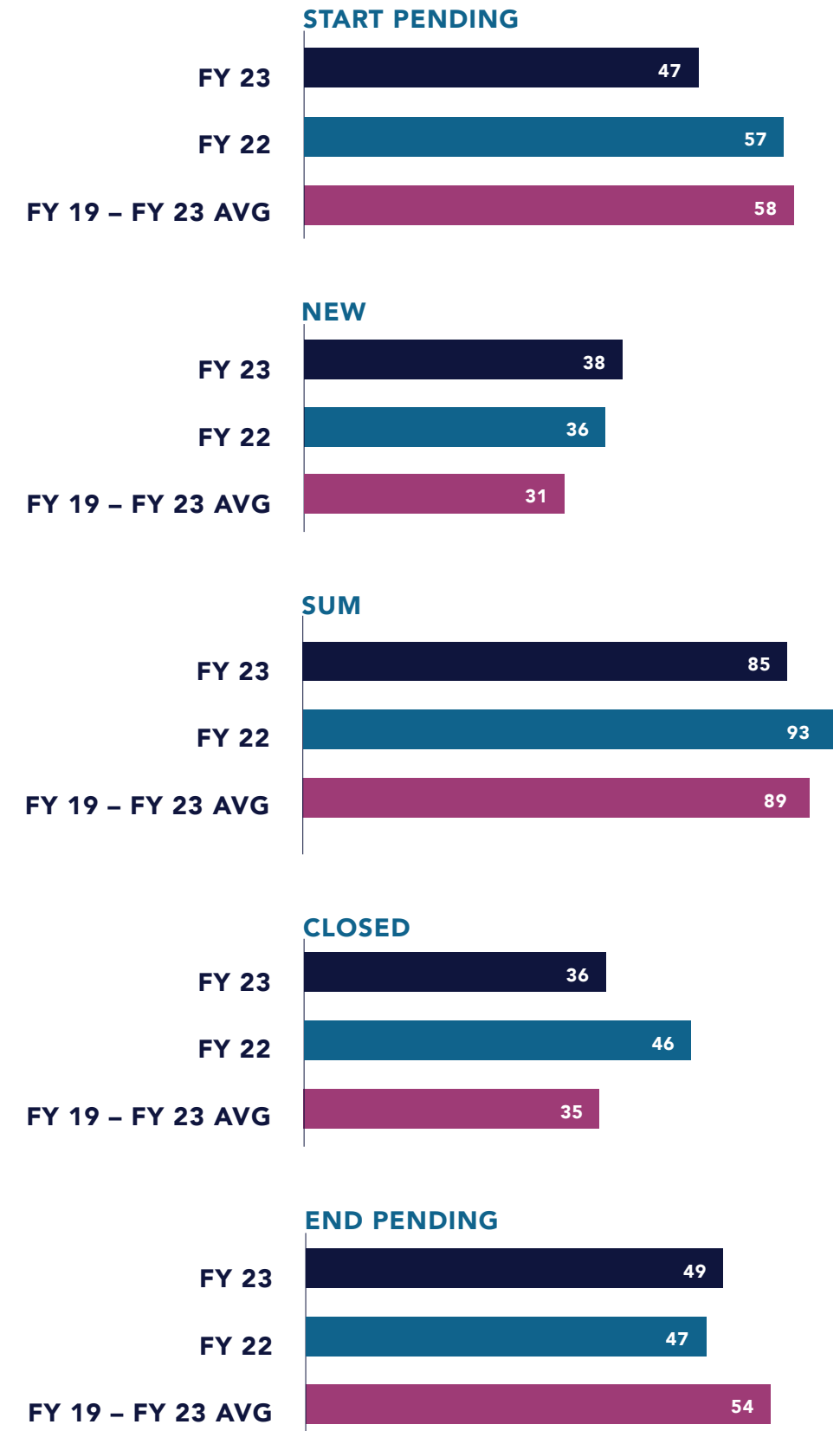
Settlements

Early in the fiscal year, settlements were reached with Republic Airways and its TWU represented Dispatchers, as well as between Port Authority Trans-Hudson and its IBEW represented Supervisors and Electrical Workers, as well as its TWU represented Trackmen. The National Carriers’ Conference Committee (NCCC) concluded ratified agreements with eight of the twelve labor organizations on the properties they represent after significant effort by the NMB. The remaining four agreements became effective pursuant to House Joint Resolution 100 signed by President Biden on December 2, 2022. Delta Airlines and its ALPA represented Pilots also reached an agreement this year with the assistance of the NMB.

Pending Cases

Forty- nine cases remained open at the close of FY 2023. A sector still feeling the effects of changes the pandemic wrought is airline catering; the NMB continues to work with Gate Gourmet/IBT-UNITE HERE and LSG Sky Chefs/UNITE HERE to reach agreements. Air India and their IBT represented Clerical and Related Employees remain in bargaining, as well as Air Wisconsin and its TWU represented Dispatchers. Finally, the NCCC is mediating separately with two carriers and SMART-TD involving crew consist.

A chart reflecting the actual mediation case numbers for FY 2023, FY 2022, and the five-year average, FY 2019 – FY 2023, follows:



ADR OVERVIEW

In addition to statutory mediation and arbitration services under Sections 3 and 5 of the RLA, the NMB provides voluntary ADR services. ADR Services include training, facilitation, grievance mediation, and applying technology to the dispute resolution process.

The primary goal of the NMB's ADR program is to assist the parties in learning and applying more effective, less confrontational methods for resolving disputes. Another goal is to help the parties resolve more of their own disputes without outside intervention, and to use appropriate technology to increase the efficiency and reduce the cost of dispute resolution efforts for the parties.

The NMB established its ADR Services program with the conviction that use of ADR methods would result in fewer cases progressing to statutory mediation, reducing and narrowing the issues that the parties bring to mediation, and positively affecting working relationships among the parties.

ADR HIGHLIGHTS

ADR personnel continue to develop and deliver a wide range of services to increase the efficiency of dispute resolution. Mediators utilize ADR techniques as appropriate in negotiation settings as well as in grievance mediation cases. They are adept at the use of technology, and parties to disputes have come to realize the efficiencies and savings it generates. NMB mediators trained Jet Blue and its TWU represented Flight Attendants, and Envoy Air and its ALPA represented Pilots in grievance mediation, and Piedmont Airlines and its CWA represented Customer and Ramp Service Employees in negotiations and problem solving.

Training

ADR Services has seen interest grow in its various training programs. NMB Mediators are skilled at instructing, and regularly train parties as they begin facilitation or grievance mediation cases, or when they encounter problems during negotiations.

Facilitation

Facilitation plays an important role in helping parties to reach common ground. It offers carriers and unions a way to reach agreement outside the stricter confines of traditional mediation. With each experience, the NMB's knowledge base grows, and best practices from the process increase to the parties' benefit.

Grievance Mediation

Interest in grievance mediation continues to grow with the parties we serve in both the air and rail sectors. Activity in the rail sector in particular has grown with the ADR Ambassador program, which pairs a Mediator with a particular rail carrier and its unions to advance alternatives to arbitration. Grievance mediation also serves to solve problems before they become grievances, and helps to clarify issues ahead of bargaining.

Technological Dispute Resolution

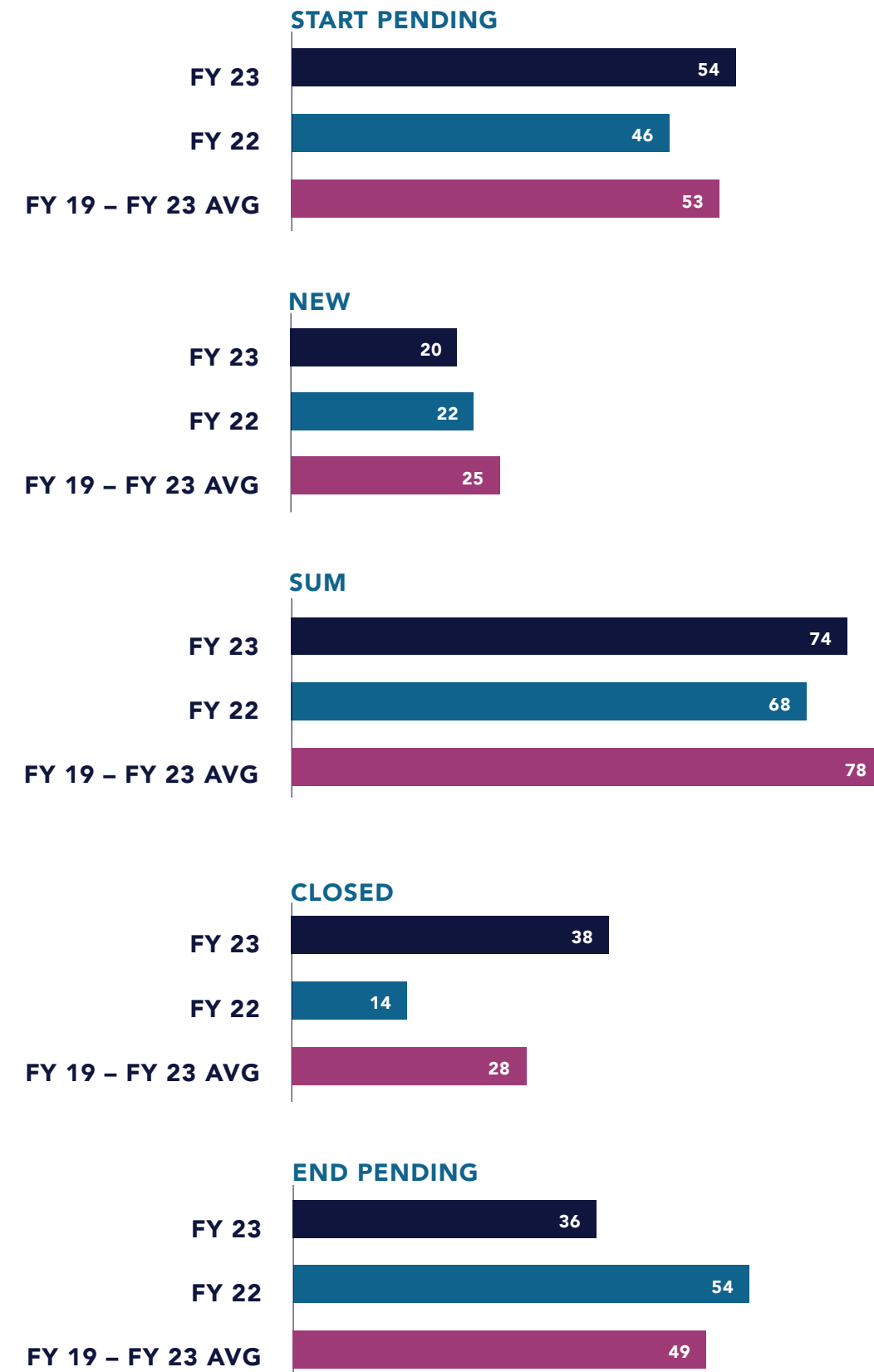
Technology continues to play an important role in resolving disputes in the air and rail industries. When timing is critical, or when information exchange is beneficial, video conferencing technology has provided face to face meetings to allow mediation sessions to continue and move the parties to agreement.

Pending Cases

The ADR component of our work includes activities such as training, facilitation, grievance mediation and outreach endeavors. Much of that case work opens and closes in quick succession, however, grievance mediation cases may stay open for many years. The Agency considers that a success because it means the parties find value in a process that helps them to find resolution to individual disputes or larger systemic issues. Mediators take on a docket of claims or grievances at each session and work them to conclusion. On any given property, one grievance may represent hundreds of claims, so the resolution of one grievance can significantly reduce the number of claims and grievances that might otherwise move to arbitration.

A complete description of and an application for ADR Services may be found on the Agency's web site at nmb.gov.

A chart reflecting the actual ADR case numbers for FY 2023, FY 2022, and the five-year average, FY 2019-FY 2023, follows:



OFFICE OF LEGAL AFFAIRS

REPRESENTATION OVERVIEW

Under the Railway Labor Act (RLA), employees in the airline and railroad industries have the right to select a labor organization or individual to represent them for collective bargaining. Employees may also decline representation. An RLA representational unit is “craft or class,” which consists of the overall grouping of employees performing particular types of related duties and functions. The selection of a collective bargaining representative is accomplished on a system-wide basis, which includes all employees in the craft or class anywhere the carrier operates in the United States. Due to this requirement and the employment patterns in the airline and railroad industries, the Agency’s representation cases frequently involve numerous operating stations across the nation. An application for a representation investigation may be obtained from the Agency’s web site at nmb.gov.

If showing-of-interest requirement is met, the NMB continues the investigation, usually with a secret Telephone/Internet election. Only employees found to be eligible to vote by the NMB are permitted to participate in elections. The NMB is responsible for determining RLA jurisdiction, carrier status in mergers, and for ensuring that the requirements for a fair election process have been maintained without “interference, influence or coercion”. If the employees vote to be represented, the NMB issues a certification of that result which commences the carrier’s statutory duty to bargain with the certified representative.

In many instances, labor and management raise substantial issues relating to the composition of the electorate, jurisdictional challenges, allegations of election interference, and other complex matters which require careful investigations and ruling by the NMB.

The following chart reflects the actual case numbers for FY 2023, FY 2022, and the five-year average, FY 2019 – FY 2023:

	FY 2023 ACTUAL	FY 2022 ACTUAL	FY 2019 – FY 2023 FIVE YEAR AVERAGE
Cases Pending at Start	12	14	9
Cases Docketed	15	29	19
Cases Closed	19	31	18
Cases Pending at End	8	12	9

HIGHLIGHTS DURING FY 2023

The NMB Office of Legal Affairs (OLA) continues to operate at a high level of quality and efficiency. As a review of customer service and performance standards will attest, the Agency’s Representation program consistently achieves its performance goals, delivering outstanding services to the parties and the public.

To date in FY 2023, the OLA staff closed **19** cases and also docketed **15** cases. With the Agency resources requested for FY 2024, it is estimated that **30** representation cases will be investigated and resolved in the next fiscal year.

CASE SUMMARIES

Representation disputes involving large numbers of employees generally are more publicly visible than cases involving a small number of employees. However, all cases require and receive neutral and professional investigations by the Agency. The NMB ensures that the employees’ choices regarding representation are made without interference, influence or coercion. The following case summary is an example of OLA’s representation case work during FY 2023.

In **North Memorial Health Care d/b/a Air Care**, 50 NMB 5 (2022) the Board asserted jurisdiction over the air ambulance operations of a health care network. The Office and Professional Employees International Union (OPEIU) filed an application with the NMB seeking to represent the air ambulance employees of North Memorial Health Care (NMHC). NMHC is a licensed Part 135 air taxi operator and is authorized to operate as an air carrier and conduct common carriage operations. Its Air Care operations provide air transport emergency services using its own aircraft and its FAA-certified pilots. Its Air Care operations are held out to the public as available to anyone to utilize its services. Further its service area includes Minnesota, Wisconsin, Iowa, North Dakota and South Dakota. NMHC argued that the NMB lacked jurisdiction over the representation dispute because its Air Care operation did not sufficiently engage in interstate commerce to justify coverage by the RLA.

After noting that the RLA applies to “every common carrier by air engaged in interstate commerce” and that the NMB has long exercised jurisdiction over air taxi and air ambulance services, the Board rejected NMHC’s contention that its Air Care Operations were sporadic and negligible. The Board found that Air Care responds to more than 6,000 service requests per year, which equates to more than 16 flights per day and 500 flights per month. Air Care is also an integral part of NMHC’s primary business of healthcare and its medical transport services that it provides and advertises to the general public. Further, revenue generated by its air care operations was significant totaling in the tens of millions of dollars.

Finally, citing its prior decisions where the NMB asserted jurisdiction over a portion of an employer’s operations, the Board limited its jurisdiction to Air Care’s flight operation and those employees that perform the flight transportation functions regulated by the FAA and specifically excluded NMHC’s operations pertaining to the medical services of its hospitals, clinics, urgent care centers and urgency centers and those employees who work in those facilities. The Board found that RLA jurisdiction was properly invoked by OPEIU with respect to the Air Care pilots who have a direct connection to the air carrier and air transportation functions. The Board recognized that the medical operations of NMHC, in contrast, is work normally covered by the NLRA. The Board observed that Congress has enacted two distinct bodies of federal labor law, the RLA covering airline and railroad employees and the NLRA covering most other private employers and their employees. By limiting its decision to the employees who perform the air transportation function, the Board sought to strike the proper balance between the two statutory schemes.

In **North Memorial Health Care d/b/a Air Care**, 50 NMB 16 (2022), the Board denied NMHC’s motion for reconsideration. Following a mail ballot election, the Board certified OPEIU as the collective bargaining representative of the NMHC pilots. **North Memorial Health Care d/b/a Air Care**, 50 NMB 22 (2022).

JURISDICTIONAL OPINIONS

In view of the National Labor Relations Act (NLRA) specific exemption of employers covered by the RLA, the NLRB follows a longstanding practice of referring cases to the NMB in instances where the jurisdictional issue is raised. In these cases, the NMB reviews the record provided by the NLRB and provides an opinion letter regarding whether the employer in question is, in the NMB’s opinion, covered by the RLA. To date in FY 2023, the NMB has issued no jurisdictional opinions.

The following chart reflects the actual number of jurisdictional opinions* issued for FY 2023, FY 2022, and the five-year average, FY 2019 – FY 2023:

	FY 2023 ACTUAL	FY 2022 ACTUAL	FY 2019 – FY 2023 FIVE YEAR AVERAGE
Jurisdictional Opinions	0	1	2

*Jurisdictional opinions are considered separate and not reflected in the overall representation case numbers.

MAIL BALLOT VOTING

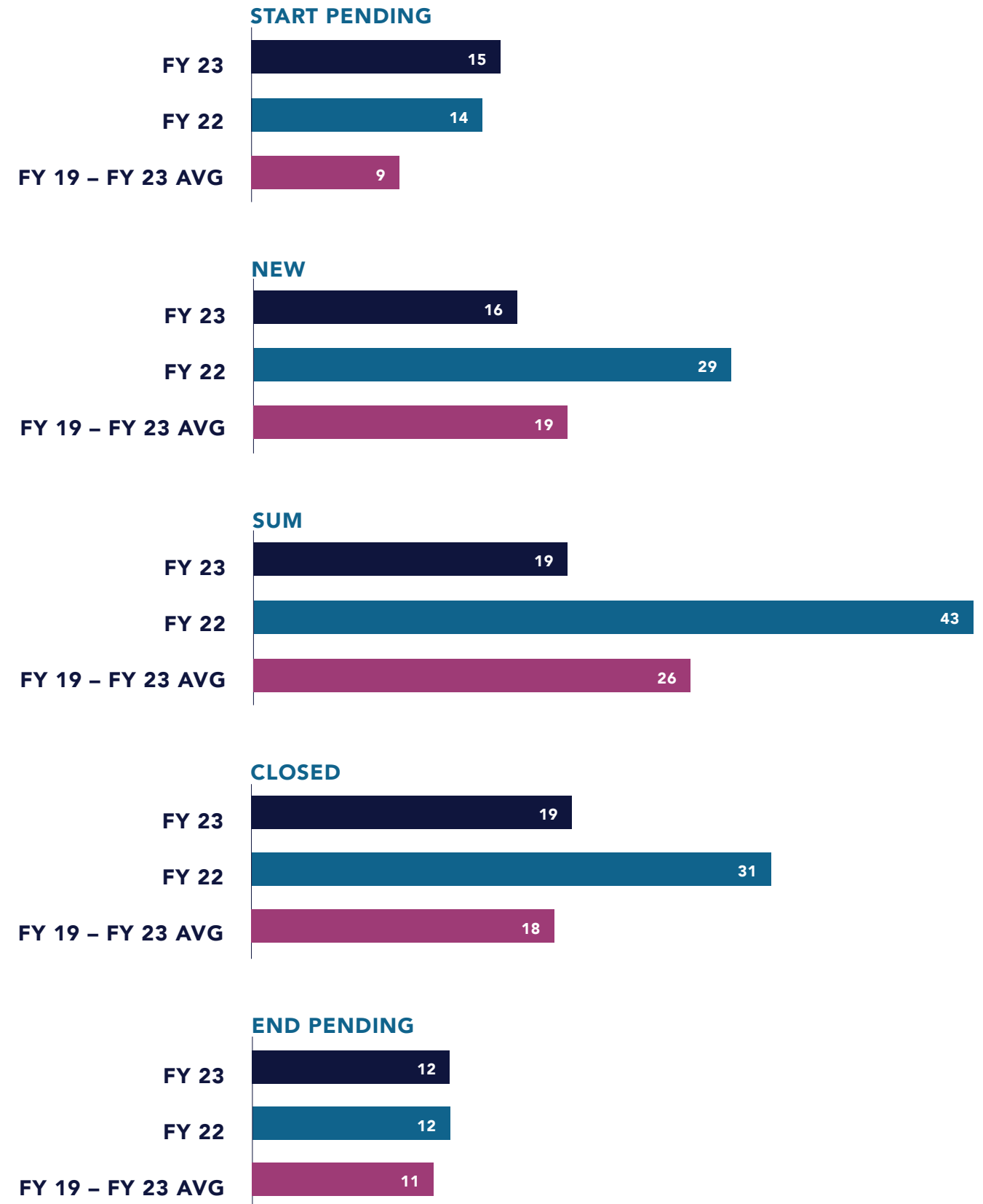
On September 3, 2021, the NMB announced that it would begin conducting representation elections by mail ballot for a period of time as the agency transitions to a new electronic voting system. Mail ballots have been used historically at NMB. All parties involved in elections will receive detailed instructions and guidance from the NMB Office of Legal Affairs regarding mail ballot participation.

As part of the ongoing federal government cybersecurity evaluation process, all agency IT systems in use are examined to ensure compliance with federal standards. NMB is committed to compliance with federal information security requirements. Pursuant to this evaluation process, the NMB requested certain IT information from its electronic voting contractor. Due to the failure of the contractor to provide the requested information during this past year, the NMB decided to stop operating elections under the existing contract, which expired on September 30, 2021. Further, The NMB recent solicitation for a contract resulted in no bids. Therefore, the agency is initiating a process to build a comparable electronic voting system internally.

The Board shares a unified commitment to return to internet voting as soon as possible. Electronic voting has been used in hundreds of past NMB elections where thousands of rail and air employees freely determined their chosen representatives or decided to end representation and deal directly with their employer. The Board also shares a commitment to build a new safe and secure electronic voting system that totally complies with all federal security standards.

In FY 2023, the NMB has continued to conduct all of its representation elections by mail balloting while activating working on the design and construction of a new electronic voting system. In FY 2022, the Board has held 18 mail ballot tallies. To date in FY 2023, the NMB has held 15 mail ballot tallies, including an in-person tally involving over 2600 Fleet Service Employees of JetBlue Airways. **JetBlue Airways**, 50 NMB 41.

A chart reflecting the actual representation case numbers for FY 2023, FY 2022, and the five-year average, FY 2019 – FY 2023, follows:



PRESIDENTIAL EMERGENCY BOARD (PEB) OVERVIEW

OVERVIEW OF FISCAL YEAR 2023

Section 159A (Section 9A) of the Railway Labor Act (RLA) provides special, multi-step emergency procedures for unresolved collective-bargaining disputes affecting employees on publicly funded and operated commuter railroads. Section 160 (Section 10) of the RLA covers all other railroads and airlines.

When the National Mediation Board determines that a collective-bargaining dispute cannot be resolved in mediation, the agency proffers Interest Arbitration to the parties. Either labor or management may refuse the proffer and, after a 30-day cooling-off period, engage in a strike, implement new contract terms, or engage in other types of economic self-help, unless a Presidential Emergency Board (PEB) is established.

If the NMB determines, pursuant to Section 160 of the RLA, that a dispute threatens substantially to interrupt interstate commerce to a degree that will deprive any section of the country of essential transportation service, the NMB notifies the President. The President may, at his discretion, establish a PEB to investigate and report upon such dispute. Status-quo conditions must be maintained throughout the period that the PEB is impaneled and for 30 days following the PEB report to the President. If no agreement is reached, and there is no intervention by Congress, the parties are free to engage in self-help 30 days after the PEB reports to the President.

Apart from the emergency board procedures provided by Section 160 of the RLA, Section 9a provides special, multi-step emergency procedures for unresolved disputes affecting employees on publicly funded and operated commuter railroads. If the Mediation procedures are exhausted, the parties to the dispute or the Governor of any state where the railroad operates may request that the President establish a PEB. The President is required to establish such a board if requested. If no settlement is reached within 60 days following the creation of the PEB, the NMB is required to conduct a public hearing on the dispute. If there is no settlement within 120 days after the creation of the PEB, any party or the Governor of any affected state, may request a second, final-offer PEB. No Self-Help is permitted pending the exhaustion of these emergency procedures.

1. The NCCC represents five Class I railroads: Union Pacific Railroad; Burlington Northern Santa Fe Railway Company; CSX Transportation, Inc.; Norfolk Southern Corporation; and Kansas City Southern Railway Company, and the following railroads: Alameda Belt Line Railway; Alton & Southern Railway Company; The Belt Railway Company of Chicago; Bessemer and Lake Erie Railroad Company; Brownsville and Matamoros Bridge Company; Cedar River Railroad Company; Central California Traction Company; Consolidated Rail Corporation; Delaware & Hudson Railroad Company; Gary Railway Company; Grand Trunk Western Railroad Company; Idaho & Sedalia Transportation Company; Illinois Central Railroad Company; Indiana Harbor Belt Railroad Company; Kansas City Terminal Railroad Company; Longview Switching Company; Los Angeles Junction Railway Company; New Orleans Public Belt Railroad Corporation; Norfolk & Portsmouth Belt Line Railroad Company; Northeast Illinois Regional Commuter Railroad Corporation; Northern Indiana Commuter Transportation District; Palmetto Railways; Port Terminal Railroad Association; Port Terminal Railroad Company; Portland Terminal Railroad Company; Soo Line Railroad Company (Canadian Pacific); Terminal Railroad Association of St. Louis; Texas City Terminal Railway Company; Union Railroad Company; Western Fruit Express Company; Wichita Terminal Association; Winston-Salem Southbound Railway Company; and Wisconsin Central Ltd.

FORECAST FOR FY 2024 AND BEYOND

The NMB cannot predict precisely the number of PEBs that may be created during a given fiscal year. Estimates are based, among other factors, upon prior experience and knowledge of the contentiousness of the parties in the bargaining process and mediation, the number of cases, and the degree of impact of any dispute.

A chart reflecting the actual case numbers for FY 2023, FY 2022, and the five-year average, FY 2019-FY 2023, follows.

	FY 2023 ACTUAL	FY 2022 ACTUAL	FY 2019 – FY 2023 FIVE-YEAR AVERAGE
Emergency Board Sec. 160	0	1	0.2
Emergency Board Sec. 159A	0	0	0

2. Eleven labor organizations are bargaining together as the Coordinated Bargaining Coalition (CBC) (the American Train Dispatchers Association, the Brotherhood of Railroad Signalmen; the Brotherhood of Locomotive Engineers and Trainmen; the International Association of Machinists and Aerospace Workers; the International Brotherhood of Boilermakers, Iron Ship Builders, Forgers and Helpers; the International Brotherhood of Electrical Workers; the National Conference of Firemen & Oilers, District of Local 32BJ, SEIU; the International Association of Sheet Metal, Air, Rail and Transportation Workers — Transportation Division; the Transportation Communications Union/IAM, Brotherhood of Railway Carmen Division; and the Transport Workers Union of America), representing train dispatchers, locomotive engineers, conductors, and trainmen, signalmen, machinists, boilermakers, electrical workers, foremen and oilers, yardmasters, yardmen, brakemen, clerks and carmen. The remaining labor organizations are bargaining together as the BMWED/SMART-MD Coalition (the International Association of Sheet Metal, Air, Rail and Transportation Workers — Railroad, Mechanical and Engineering Department, and the Brotherhood of Maintenance of Way Employees Division of the International Brotherhood of Teamsters), representing Mechanical Engineers and Maintenance of Way Employees.

OFFICE OF ARBITRATION SERVICES

ARBITRATION OVERVIEW

The RLA provides for both grievance and interest arbitration. Access to grievance arbitration, involving the interpretation or application of an existing collective bargaining agreement, is mandatory under the RLA. The Board has significant administrative responsibilities for the three sources of grievance arbitration in the railroad industry. These sources are the National Railroad Adjustment Board (NRAB) established under the RLA, as well as the arbitration panels established directly by the labor-management parties at each railroad (Public Law Boards (PLB) and Special Boards of Adjustment (SBA). Grievance arbitration in the airline industry is accomplished at the various System Boards of Adjustment created jointly by airline labor and management. Airline arbitration is done entirely at the parties' expense. The Board furnishes panels of prospective arbitrators for the parties' selection in both the airline and railroad industries.

The NMB has substantial financial responsibilities for railroad arbitration proceedings in that it pays the fees and travel expenses of the arbitrators. Arbitration decisions under the RLA are final and binding with very limited grounds for judicial review.

INTEREST ARBITRATION

Interest Arbitration is a process used to establish the terms of a new or modified collective bargaining agreement through arbitration, rather than through negotiations. Although the RLA provides an effective process for interest arbitration, its use is not statutorily required. The NMB offers the parties the opportunity to use interest arbitration when the Board has determined that further mediation efforts will be unsuccessful. In addition, the parties may directly agree to resolve their collective bargaining dispute or portions of their dispute through interest arbitration. The NMB generally provides the parties with panels of potential arbitrators from which they can select an arbitrator to resolve the dispute. In some instances, the parties' agreement to arbitrate allows the NMB to directly appoint an arbitrator. The interest arbitration decision is final and binding with very narrow grounds for a judicial appeal.

ARBITRATION – SECTION 3 HIGHLIGHTS

The pandemic era productivity enhancements remain in place. The NRAB continues to use electronic procedures for filing Notices of Intent and the NMB designed a method for the parties to utilize Google to upload their submissions to a secure Google space, with a link sent to the appropriate Arbitration Staff Assistant, who used the secure link to download the submission and related case material to the appropriate docket file.

The Office of Arbitration continued its efforts in promoting a more efficient Section 3 process, and faster resolution of minor disputes (grievances). The OAS monitors the backlog of grievance arbitration cases and routinely recommends the use of alternative methods such as grievance mediation, which is done in partnership with the Office of Mediation Services.

The Office of Arbitration continues to work on increasing the diversity of arbitrators on the NMB roster. As a result of arbitration training offered in 2022 there is greater diversity on the NMB roster as well as a greater diversity of selected arbitrators.

The Subject Code Project began in early FY 2021 and was completed in the second quarter of FY 2021. The joint labor-management committee developed 28 new subject codes which were implemented on July 1, 2021. The new codes now enable the department to generate a variety of reports and highlight developing trends, which may lead to more innovative solutions for the resolution of grievances. Current trends suggest that discipline cases constitute approximately 60% of cases docketed for arbitration.

The NMB continued its efforts to improve the arbitration of grievances under Section 3 of the Railway Labor Act by ensuring that: (1) the parties receive timely and outstanding arbitration services from the Board's staff and its contract arbitrators; (2) the Board uses technology to maximize efficiency (3) Board procedures are improved through a process involving public input; (4) arbitrators schedule, hear, and decide cases in a timely manner; and (5) to ensure that NMB resources are used wisely and in accordance with Federal regulations and sound accounting practices.

Removal of Non-Progressed and Over-Aged Cases: The NMB continues the practice of removing over-aged cases, which have docketed but not assigned, from the NMB's case tracking system. Cases in our case management system which are not assigned to an arbitrator constitute an ongoing unfunded liability. Beginning in FY 2020, the NMB removed all non-progressed and over-aged cases that were two years and older. The NMB will periodically review its caseload and remove cases that are two years or older.

Alternative Dispute Resolution in the Railroad Industry: Grievance mediation remains a key dispute resolution tool to resolve grievances that do not have significant operational impact or involve serious disciplinary matters. The parties in general are receptive to the process and many use it on a regular basis. However, this process was one of the many affected by the COVID pandemic and the abrupt switch to working remotely with a greater reliance on technology. Despite these challenges, grievance mediation continues to be a viable tool in the dispute resolution toolbox. While grievance mediation activity decreased due to COVID-19, interest in the program remains high because its benefits are indisputable. We continue to actively promote grievance mediation as an alternative means of dealing with grievances in the railroad industry by reaching out to the largest Class I freight carriers and labor organizations and sharing the benefits of the program.

Arbitrator Productivity: The NMB continued its efforts to increase arbitrator productivity as a result of strict adherence to the 60-90-120-day rule. Arbitrators who have not issued a decision within three months of a hearing are contacted monthly and encouraged to issue those decisions.

The NMB website continues to serve as a valuable source of information for the Section 3 community. The website is a vehicle to keep the parties and the public informed of Section 3 activities. Arbitrators, parties, and the public use the website to obtain information and forms instantaneously. The Arbitrator Caseload Report shows by arbitrator, grievance cases of railroad employees the parties have chosen to pursue. It also indicates whether a case is late (i.e., a decision has not been rendered within 3 months of when a case was heard by the arbitrator). The Arbitrator Caseload Report is linked to an NMB database reflecting updates as they are made in real-time. The availability of information on the website reduces the staff time which ordinarily would be required to respond to questions and requests. The NMB has also placed an NMB National Railroad Adjustment Board Open Case Report on the website. This report lists all of the open cases at the NRAB. With this report and the Arbitrators Caseload Report, the NMB's entire Section 3 caseload can be found on the NMB website.

Enhanced Enforcement of the 60 Day, 90 Day and 120 Day Rules: During this fiscal year, the NMB continued enhanced enforcement of the 60 Day, 90 Day and 120 Day rules through the AWS. When a case is assigned to an arbitrator, within 60 days, one of the three must be initiated, (1) the case must have been decided, and the award submitted or (2) the case must be heard by an arbitrator or (3) the case must have been scheduled for a hearing. If the case is scheduled for a hearing, the scheduled date must be within 120 days of the date of assignment. Once the case has been heard, the arbitrator must render the award within 90 days of the hearing. When an arbitrator enters the AWS, the arbitrator is now notified when assigned cases have not been progressed in accordance with these rules. The arbitrator must bring those identified cases in compliance with the rules before the system will permit them to open and work on new cases.

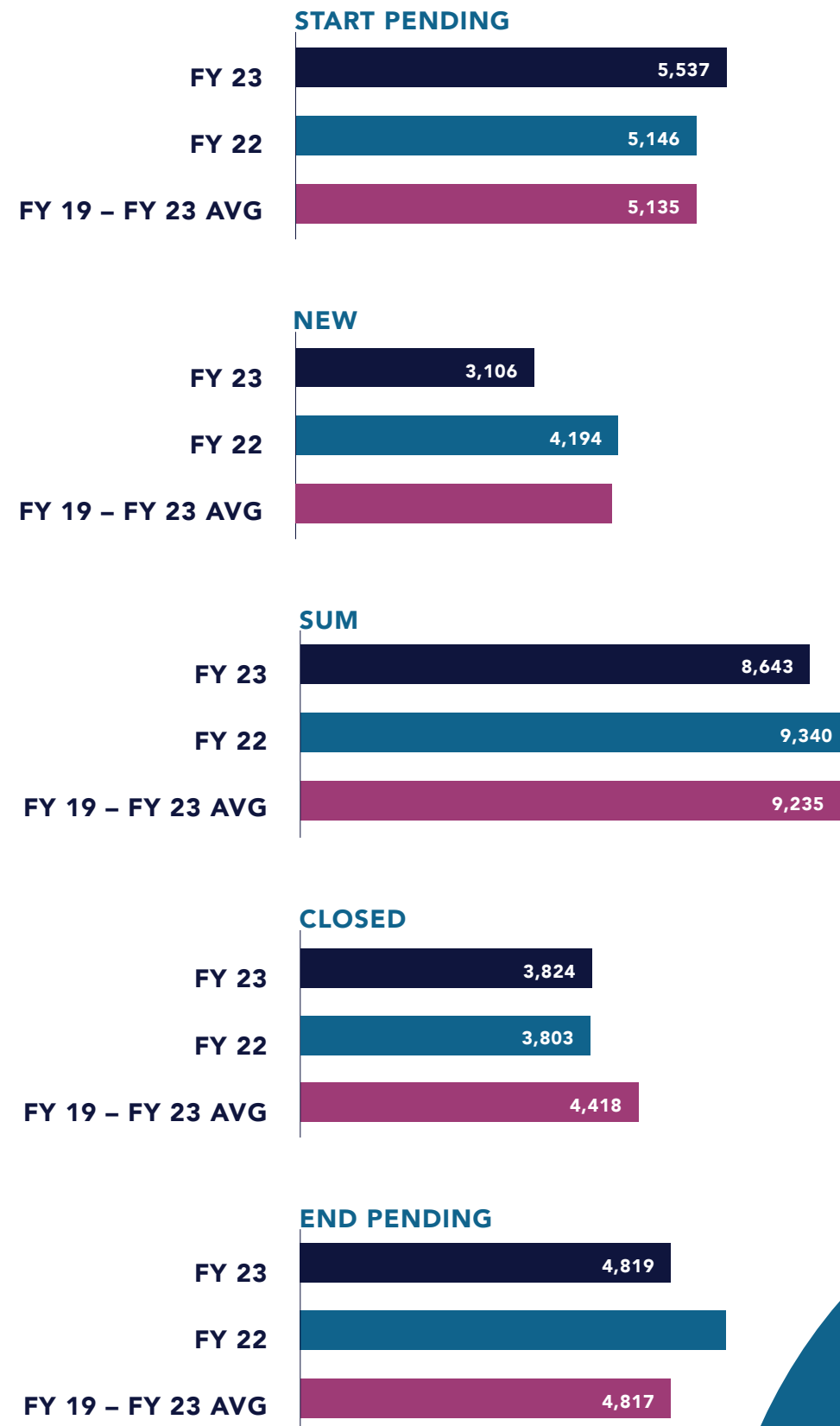
Knowledge Store: Knowledge Store continues to be a critical resource for parties searching for arbitration decisions to support them in their advocacy. Awards are entered into the Knowledge Store at the same time that they are distributed to the parties. Parties also have the ability to enter awards into the Knowledge Store. In some instances, valid awards are entered within 24 hours of completion.

A chart reflecting the actual arbitration case numbers for FY 2023, FY 2022, and the five-year average, FY 2019 – FY 2023, follows:

RAILROAD GRIEVANCE ARBITRATION

NRAB BOARD MEMBERS AND REFEREES **36**

SECTION 3 TRIBUNALS **37**



NATIONAL RAILROAD ADJUSTMENT BOARD

NRAB MEMBERS

NRAB

Kristin C. Beckner
NRLC, Board Chairman

Douglas Davidson
BLET, Board Vice Chairman

First Division Members

Andrea Smith
BNSF

Liz Dewald
UP

David Weir, Jr.
SMART-TD, Vice Chairman

Douglas W. Davidson
BLET

Jamie Modesitt
SMART-TD

Peter M. Semenek
BLET

Michael P. Maratto
NRLC, Chairman

Nicole Moore Parchem
IHB

Second Division Members

Alphonse Russo, Jr.
IBEW, Vice Chairman

Carl Lakin
BRC

Joe Fraley
SMART

Kristin Beckner
NRLC, Chairman

Chance Kirbie
BNSF

Jordan McCarthy
UP

Kyle Loos
IAMAW

Lyndsey Thacker
F&O

Jim Hurlburt
G&W

John Muskovac
NS

Third Division Members

Brandon Elvey
BRS

Brian Shanahan
TCIU

Donald Boyd
HERE

Jackie Newstadt
G&W

Jeanie L. Barrere
NRLC, Chairman

Joe Heenan
BNSF

Jeff White
NS

F. Leo McCann
ATDA

Beth Wilderman
UP

Zachary C. Voegel
BMW, Vice Chairman

Fourth Division Members

Allison Parker
ARASA, Vice Chairman

Chris Bartz
SMART

James Rhodes
BNSF

Jeffrey F. Rodgers
NRLC, Chairman

Jim Boyle
UP

Zach Wood
BMW

NRAB REFEREES

First Division

Meeta A. Bass

Edwin H. Benn

Brian Clauss

James M. Darby

Barbara C. Deinhardt

Warren Dent

Melinda Gordon

Robert A. Grey

Joshua M. Javits

Colman Lalka

Michael D. Phillips

First Division cont.

Richard K. Radek

Mary Ellen Shea

Barry E. Simon

Erica Tener

Pilar Vaile

Kathryn A. VanDagens

Jeanne M. Vonhof

Elizabeth C. Wesman

Second Division

N/A

Third Division

Edwin H. Benn

Paul S. Betts

Jeanne Charles

Melinda Gordon

George E. Larney

Peter R. Meyers

Diego Peña

Michael D. Phillips

Kathryn A. VanDagens

Fourth Division

N/A

SECTION 3 TRIBUNALS ESTABLISHED IN FY 2023

TYPE	NO. OF BOARDS
Public Law Boards	16
Special Boards of Adjustment	1
Arbitration Boards	0
Parties' Pay Boards	(3 PLBs; 1 SBA)
TOTAL	17

1. PUBLIC LAW BOARDS, SPECIAL BOARDS OF ADJUSTMENT, AND ARBITRATION BOARDS

1A. CARRIERS

Belt Rwy Co. of Chicago
 BNSF Railway Company (BNSF)
 Buffalo and Pittsburgh Railroad, Inc.
 Canadian National Railway
 Canadian Pacific Railway
 Chicago, South Shore and South Bend Railroad
 Consolidated Rail Corporation
 CSX Transportation
 Florida East Coast Railway Company
 Fruit Growers Express
 Grand Trunk Western Railroad Company (GTW)
 Illinois Central Railroad
 Indiana Harbor Belt Railroad
 Kansas City Southern Railway Company
 Keolis Commuter Services, LLC
 Keolis Rail Services, Virginia
 Kiamichi Railroad Company
 Long Island Rail Road (LIRR)
 Metro North Railroad (MNR)
 Montana Rail Link, Inc. (MRL)
 National Railroad Passenger Corporation (AMTRAK)
 New Jersey Transit Rail Operations (NJT)
 Norfolk Southern Corporation (NS)
 Northeast Illinois Regional Commuter Railroad Corporation (METRA)
 Northern Indiana Commuter Transportation District (NICTD)

Paducah and Louisville Railway
 Pan Am Railways
 Port Authority Trans-Hudson Corporation (PATH)
 Providence and Worcester Railroad Company (G & W)
 Soo Line Railroad Company
 Southeastern Pennsylvania Transportation Authority (SEPTA)
 Springfield Terminal Railway
 Terminal Railroad Association of St. Louis
 TransitAmerica Services, Inc. (TASI)
 Union Pacific Railroad
 Union Railroad Company
 Western Railroad Company
 Wisconsin Central Ltd. (WC)

1B. UNIONS

American Railway and Airway Supervisors Association: A Division of TCU (ARASA-TCU)
American Train Dispatchers Association (ATDA)
Amtrak Service Workers Council (ASWC)
Association of Commuter Rail Employees (ACRE)
Brotherhood of Locomotive Engineers and Trainmen (BLET)
Brotherhood of Maintenance of Way Employees Division of IBT (BMWED)
Brotherhood of Railroad Signalmen (BRS)
Brotherhood of Railway Carmen--Division of TCU (BRC-TCU)
International Association of Machinists and Aerospace Workers (IAMAW)
International Association of Sheet Metal, Air, Rail, and Transportation Workers
International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers and Helpers (IBB)
International Brotherhood of Electrical Workers (IBEW)
International Brotherhood of Teamsters (IBT)
National Conference of Firemen and Oilers (NCFO)
Railway Independent Transit Union (RITU)
Sheet Metal Workers International Association
SMWIA-SMART (Mechanical and Engineering Department)
SMWIA-SMART (Transportation Division)
Transport Workers Union of America (TWU)
Transportation Communications International Union (TCU-IAM)
United Transportation Union

1C. ARBITRATORS (PUBLIC LAW BOARD, SPECIAL BOARD OF ADJUSTMENT, OR ARBITRATION BOARD)

Meeta A. Bass	Joseph M. Fagnani	Margo R. Newman	Kathryn A. VanDagens
Wendell Bell	Rachel Goedken	Kenneth J. O'Brien	M. David Vaughn
Edwin H. Benn	Keith D. Greenberg	Joan Parker	Jeanne M. Vonhof
Steven M. Bierig	Patrick Halter	Michael D. Phillips	Gerald E. Wallin
John R. Binau	Don A. Hampton	Thomas A. Pontolillo	Randy B. Weiss
Patricia T. Bittel	John C. Hancock	Richard K. Radek	Elizabeth C. Wesman
Daniel Brent	Richard K. Hanft	David N. Ray	Michael G. Whelan
Michael Capone	James K. Hurlburt	Thomas N. Rinaldo	
Jeanne Charles	Jeffrey W. Jacobs	Sean J. Rogers	
James M. Darby	Lisa S. Kohn	Lynette A. Ross	
Barbara C. Deinhardt	Peter R. Meyers	Barry E. Simon	
James Warren Dent	William R. Miller	Andrew Strongin	
Andrea L. Dooley	Sidney Moreland	Erica Tener	

2. LABOR PROTECTIVE PROVISIONS

N/A

3. UNION SHOPS

N/A

4. SYSTEM BOARDS OF ADJUSTMENT

N/A

SUPPORTING REPORTS & TABLES

CASE TABLES **40**

CASE RECORDS **44**



TABLE 1: NUMBER OF CASES RECEIVED AND CLOSED

MEDIATION	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2019 – 23
Start Pending	47	57	50	66	69	58
New	38	36	24	25	33	31
Sum	85	93	74	91	102	89
Closed	36	46	17	41	36	35
End Pending	49	47	57	50	66	54

ADR	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2019 – 23
Start Pending	54	46	57	54	52	53
New	20	22	22	29	32	25
Sum	74	68	79	83	84	78
Closed	38	14	33	26	30	28
End Pending	36	54	46	57	54	49

REPRESENTATION	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2019 – 23
Start Pending	12	14	10	5	3	9
New	15	29	17	21	10	19
Sum	27	43	27	26	13	27
Closed	18	31	13	16	12	18
End Pending	9	12	14	10	5	10

ARBITRATION	FY 2023	FY 2022	FY 2021	FY 2020	FY 2019	FY 2019 – 23
Start Pending	5,537	5,146	4,887	3,698	6,408	5,135
New	3,106	4,194	4,462	4,881	3,859	4,100
Sum	8,643	9,340	9,349	8,579	10,267	9,235
Closed	3,824	3,803	4,203	3,692	6,569	4,418
End Pending	4,819	5,537	5,146	4,887	3,698	4,817

TABLE 2: REPRESENTATION ELECTION CASE DISPOSITIONS

RAILROADS	NUMBER OF CASES	NUMBER OF CRAFTS/ CLASSES	NUMBER OF ELIGIBLE EMPLOYEES	NUMBER OF VOTES CAST
Certifications	9	5	127	96
Dismissals	0	0	0	0
Totals	9	5	127	96

AIRLINES	NUMBER OF CASES	NUMBER OF CRAFTS/ CLASSES	NUMBER OF ELIGIBLE EMPLOYEES	NUMBER OF VOTES CAST
Certifications	4	3	280	149
Dismissals	2	2	2,632	1,415
Totals	6	5	2,912	1,564

Totals Railroads and Airlines	15	10	3,039	1,660
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*System adjustment.
 **A review of the automated case management system resulted in an additional 4 cases pending at the beginning of fiscal year 2018.

*In FY 2021, there were a total of 2 airline crafts/classes in election determinations: Mechanics and Related Employees; and Pilots.

TABLE 3: RAILROAD & AIRLINE REPRESENTATION CASES CLOSED BY CRAFT OR CLASS

RAILROADS	REPRESENTATION CASES
Conductors	1
Engineers	1
Maintenance of Way Employees	2
Non-Operating Employees	1
Train and Engine Service Employees	4

AIRLINES	REPRESENTATION CASES
Fleet Service Employees	2
Flight Dispatchers	2
Instructors	1
Pilots	1

TABLE 4: RAILROAD & AIRLINE REPRESENTATION DETERMINATIONS BY CRAFT OR CLASS

RAILROADS	NUMBER OF CASES DOCKETED	NUMBER OF CASES CLOSED	NUMBER OF EMPLOYEES	PERCENT OF EMPLOYEES INVOLVED*
Conductors	1	1	6	0.2%
Engineers	1	1	7	0.2%
Maintenance of Way Employees	1	3	82	2.4%
Non-Operating Employees	1	1	5	0.1%
Station Managers	1	0	25	0.7%
Train and Engine Service Employees	5	4	52	1.5%
Railroad Total	10	10	177	5.2%

AIRLINES	NUMBER OF CASES DOCKETED	NUMBER OF CASES CLOSED	NUMBER OF EMPLOYEES	PERCENT OF EMPLOYEES INVOLVED*
Fleet Service Employees	0	2	2,829	83.5%
Flight Dispatchers	1	3	145	4.3%
Fuelers	2	1	121	3.6%
Instructors	0	1	39	1.2%
Line Maintenance Planners	1	1	8	0.2%
Mechanics and Related Employees	2	0	43	1.3%
Pilots	0	1	26	0.8%
Airline Total	16	19	3,388	94.8%
Grand Total, Railroads and Airlines	16	19	3,388	100%

* Percent listing for each group represents the percentage of the 3,388 employees involved in all railroad and airline docketed and closed cases during fiscal year 2023.

CASE RECORDS

REPRESENTATION CASES DOCKETED

RAILROAD REPRESENTATION CASES DOCKETED			
CASE	CARRIER	UNION	CRAFT OR CLASS
R-7600	San Diego & Imperial Valley Railroad Company	SMART-TD	Train and Engine Service Employees
R-7604	Coos Bay Rail Line	SMART	Non-Operating Employees
R-7608	Railroad Engineering Services LLC d/b/a Engineering Services	BMWED	Maintenance of Way
R-7609	Missouri Eastern Railroad	SMART	Train and Engine Service Employees
RD-7610	Long Island Rail Road	TCU-IAM	Station Managers
R-7611	Florida Gulf and Atlantic Railways	BLET	Train and Engine Service Employees
R-7614	Alabama Export Railroad	SMART	Train and Engine Service Employees
R-7617	Denver Rock Island Railroad	SMART-TD	Train and Engine Service Employees
R-7618	Texas City Terminal Railway Company	SMART-TD	Conductors
R-7619	Texas City Terminal Railway Company	SMART-TD	Engineers

AIRLINE REPRESENTATION CASES DOCKETED			
CASE	CARRIER	UNION	CRAFT OR CLASS
R-7594	Omni Air International, LLC	TWU	Dispatchers
R-7607	Avelo Airlines, Inc.	TWU	Dispatchers
R-7612	PrimeFlight Aviation Services, Inc.	USWU	Fuelers
R-7613	Allegiant Air, Inc.	IBT	Line Maintenance Planners
CR-7244	Prime Flight Aviation Services, Inc.	TWU-AFL-CIO	Aircraft Fuelers
CR-7245	United Airlines, Inc.	IBT	Mechanics and Related Employees
CR-7246	Allied Aviation	USWU, Local 355, IUJAT	Mechanics
CJ-7238	Swissport Cargo Services, LP	IAM/SEIU Local 32BJ	N/A
CJ-7241	Jetstream Ground Services, Inc.	IAM, SCIU 32 BJ	Cabin-Cleaning Operations

REPRESENTATION CASES CLOSED

RAILROAD REPRESENTATION CASES CLOSED				
CASE	CARRIER	UNION	CRAFT OR CLASS	DISPOSITION
R-7598	Coos Bay Rail Line	SMART	Train and Engine Service Employees	Certification
R-7600	San Diego & Imperial Valley Railroad Company	SMART-TD	Train and Engine Service Employees	Certification
R-7601	Grand Elk Railroad	SMART	Maintenance of Way Employees	Dismissal-WDI
R-7604	Coos Bay Rail Line	SMART	Non-Operating Employees	Certification
R-7605	Louisiana & North West Railroad	BMWED-IBT	Maintenance of Way Employees	Certification
R-7608	Railroad Engineering Services LLC d/b/a Engineering Services	BMWED	Maintenance of Way Employees	Certification
R-7609	Missouri Eastern Railroad	SMART	Train and Engine Service Employees	Certification
R-7611	Florida Gulf and Atlantic Railways	BLET	Train and Engine Service Employees	Certification
R-7618	Texas City Terminal Railway Company	SMART-TD	Conductors	Certification
R-7619	Texas City Terminal Railway Company	SMART-TD	Engineers	Certification

AIRLINE REPRESENTATION CASES CLOSED				
CASE	CARRIER	UNION	CRAFT OR CLASS	DISPOSITION
R-7589	Federal Express d/b/a Fedex Express	TWU	Dispatchers	Dismissal
R-7594	Omni Air International, LLC	TWU	Dispatchers	Certification
R-7599	Air Methods Corporation	OPEIU	Instructors	Certification
R-7602	JetBlue Airways	IAM	Fleet Service Employees	Dismissal
R-7603	Sun Country, Inc.	IBT	Fleet Service Employees	Certification
R-7606	North Memorial Health Care	OPEIU	Pilots	Certification
R-7607	Avelo Airlines, Inc.	TWU	Dispatchers	Dismissal
R-7612	PrimeFlight Aviation Services Inc.	USWU	Fuelers	Dismissal – WDI
R-7613	Allegiant Air, Inc.	IBT	Line Maintenance Planner	Dismissal

MEDIATION CASES DOCKETED AND CLOSED

RAILROAD CASES DOCKETED

CARRIER	UNION	CRAFT / CLASS
Alabama and Gulf Coast Railway	SMART-TD	Train and Engine Service Employees
Alabama State Docks	SMART-TD	Conductors & Yardmasters
Appalachian And Ohio Railroad	SMART-TD	Train and Engine Service Employees
Chicago, Fort Wayne and Eastern Railroad	BRS	Signalmen
Dakota, Minnesota and Eastern Railway	BRS	Signalmen
Delaware & Hudson Railway	BRS	Signalmen
Delaware & Hudson Railway	BMWED	Maintenance of Way Employees
Metro-North Railroad	TWU	Carmen & Cleaners
Metro-North Railroad	IBEW	Foremen & Supervisors
Midway Southern Railway	SMART-TD	Train and Engine Service Employees
Mississippi Export Railroad	SMART-TD	Train and Engine Service Employees
New England Central Railroad	BLET	Train and Engine Service Employees
Pacific and Arctic Railway	SMART-TD	Train and Engine Service Employees, Engineers, Conductors, Brakemen
Point Comfort and Northern Railway	USW	Transportation Employees
Puget Sound and Pacific Railroad	SMART-TD	Transportation Employees
Railroad Engineering Services	BMWED	Engineering Services
Rapid City, Pierre and Eastern Railroad	TCU	Carmen
Soo Line Railroad	IBEW	Mechanical Employees & Telecommunications
Soo Line Railroad	BMWED	Maintenance of Way Employees
Soo Line Railroad	BRS	Signalmen
Utah Railway	TCU	Carmen
Utah Railway	BLET	Train and Engine Service Employees

RAILROAD CASES CLOSED

CARRIER	UNION	CRAFT / CLASS
California Northern Railroad	SMART-TD	Engine Service Employees
CSX Transportation	ILA	Longshoremens
Evansville Western Railway	SMART-TD	Conductors and Engineers
Gary Railway	SMART-TD	Yardmasters & Yardmen
Iowa Northern Railway	SMART-TD	Train and Engine Service Employees
Long Island Rail Road	BLET	Locomotive Engineers
Missouri and Northern Arkansas Railroad	SMART-TD	Maintenance of Way Employees
National Carriers Conference Committee	SMART	Sheet Metal Workers
National Carriers Conference Committee	ATDA	Train Dispatchers
National Carriers Conference Committee	BLET	Locomotive Engineers
National Carriers Conference Committee	BRS	Signalmen
National Carriers Conference Committee	IAM	Machinists
National Carriers Conference Committee	IBB	Boilermakers
National Carriers Conference Committee	NCFO	Laborers
National Carriers Conference Committee	SMART-TD	Conductors, Engineers, Yardmen & Brakemen
National Carriers Conference Committee	TWU	Carmen
New England Central Railroad	BLET	Train and Engine Service Employees
Norfolk Southern	SMART-TD	Train and Engine Service Employees
New York New Jersey Rail	SIU	Conductors, Engineers & Trainmen
Pacific and Arctic Railway	SMART-TD	Train and Engine Service Employees
Port Authority Trans Hudson	IBEW	Supervisors
Port Authority Trans Hudson	IBEW	Electrical Workers
Port Authority Trans Hudson	TWU	Trackmen
Rapid City, Pierre and Eastern Railroad	TCU	Carmen
San Joaquin Valley Railroad	SMART-TD	Train and Engine Service Employees
San Luis and Rio Grande Railroad	SMART-TD	Train and Engine Service Employees
Soo Line Railroad Company	BLET	Locomotive Engineers
Soo Line Railroad Company	IBEW	Electrical Workers

AIRLINE CASES DOCKETED

CARRIER	UNION	CRAFT / CLASS
Air Methods	OPEIU	Instructors
Air Transport International	ALPA	Pilots
Air Wisconsin Airlines	AFA	Flight Attendants
Alaska Airlines	AFA	Flight Attendants
Allegiant Air	IBT	Pilots
Allied Aviation Services	TWU	Fuelers, Ground Service Employees
American Airlines	APFA	Flight Attendants
Aeronautical Radio	IBT	Radio Operators
Avelo Airlines	AFA	Flight Attendants
FedEx	ALPA	Pilots
Lufthansa Technik Puerto Rico	IAM	Mechanics and Related Employees
National Airlines	IAM	Flight Attendants
Omni Air International	IBT	Pilots
Omni Air International	AFA	Flight Attendants Maintenance Controllers, Inspectors, Mechanics, Training Instructors, Refuelers, Shippers, Avionics Technicians, A & P Mechanics, Utilityman
PSA Airlines	IAM	
Sun Country Airlines	IBT	Flight Attendants

AIRLINE CASES CLOSED

CARRIER	UNION	CRAFT / CLASS
Alaska Airlines	ALPA	Pilots
Delta Air Lines	ALPA	Pilots
PSA Airlines	IAM	Mechanics and Related
Republic Airways	IBT	Flight Attendants
Republic Airways	TWU	Aircraft Dispatchers
Silver Airways	AFA	Flight Attendants
Southwest Airlines	IAM	Customer Service Employees

ADR CASES DOCKETED AND CLOSED

ADR CASES DOCKETED

CASE TYPE	CARRIER / EVENT	UNION	CRAFT / CLASS
F	NICTD	SMART-TD	Operating Employees
GM	JetBlue Airways	TWU	Flight Attendants
T	Director, Office of Mediation Services Transition	-	-
T	JetBlue Airways	TWU	Flight Attendants
T	NICTD	SMART-TD	Operating Employees
T	NMB New Mediator Training	-	-
T	Piedmont Airlines	CWA	Customer Service & Ramp Service Employees
OP	A4A Labor & Employment Committee Meeting	-	-
OP	ABA RLA Midwinter Meeting	-	-
OP	ALRA 2023 Conference	-	-
OP	IAM 2023 Unity and Growth Conference	-	-
OP	IBT Cargo Summit	-	-
OP	Keolis Site Visit	-	-
OP	LRAPR Meeting	-	-
OP	Metra Site Visit	-	-
OP	NAA Annual Meeting	-	-
OP	NARR 2023 Annual Conference	-	-
OP	NMB New Mediator Follow on Training	-	-
OP	NMB New Mediator Training	-	-
OP	SMART Leadership Conference, 2023	-	-

ADR CASES CLOSED

CASE TYPE	CARRIER / EVENT	UNION	CRAFT / CLASS
F	Horizon Airlines	AMFA	Aircraft Mechanics, Refuelers, Shippers, Avionics Technicians, A & P Mechanics
GM	American Airlines	PAFCA	Flight Dispatchers
GM	Amtrak	BRS	Signalmen
GM	Atlantic Southeast Airlines	ALPA	Pilots
GM	Bristow Helicopters	OPEIU	Mechanics and Related Employees
GM	CSX Transportation	SMART-TD	Conductors & Trainmen
GM	Illinois Central Railroad	SMART-TD	Conductors
GM	Illinois Central Railroad	BLET	Locomotive Engineers
GM	Metra	TCU	Clerks
GM	Sun Country Airlines	ALPA	Pilots
GM	Union Pacific Railroad	SMART-TD	Operating Employees
GM	Union Pacific Railroad	SMART-TD	Signalmen, Maintenance of Way Employees
GM	Union Pacific Railroad	SMART-TD	Signalmen, Maintenance of Way Employees
GM	Union Pacific Railroad	BLET	Locomotive Engineers
GM	Union Pacific Railroad	BMWED	Maintenance of Way Employees
T	American Airlines	IAM	Fleet Service Employees
T	Envoy Airlines	ALPA	Pilots
T	Horizon Airlines	AMFA	Aircraft Mechanics, Refuelers, Shippers, Avionics Technicians, A & P Mechanics
T	JetBlue Airways	TWU	Flight Attendants
T	New Mediator Training	-	-
T	New Mediator Training	-	-
T	Piedmont Airlines	CWA	Customer Service Employees & Ramp Service Employees
OP	A4A Labor & Employment Committee Meeting	-	-
OP	ABA RLA 2022 Midwinter Meeting	-	-
OP	ABA RLA Midwinter Meeting	-	-
OP	ALPA Board of Directors Meeting	-	-
OP	ALRA 2023 Conference	-	-

ADR CASES CLOSED, CONT.

CASE TYPE	CARRIER / EVENT	UNION	CRAFT / CLASS
OP	Dunlop II Meeting	-	-
OP	IBT Cargo Summit	-	-
OP	Keolis Site Visit	-	-
OP	LRAPR Meeting	-	-
OP	Metra Site Visit	-	-
OP	NAA Annual Conference	-	-
OP	NARR 2023 Annual Conference	-	-
OP	NMB New Mediator Follow on Training	-	-
OP	NMB Subject Codes Project	-	-
OP	Railroad Arbitrator Training	-	-
OP	Section 3 Briefing	-	-

SUPPORT OFFICES OVERVIEW

- 53 OFFICE OF ADMINISTRATION
- 54 OFFICE OF INFORMATION SERVICES
- 55 OFFICE OF FISCAL SERVICES

OFFICE OF ADMINISTRATION

The Office of Administration (OA) provides operational, management, leadership, and support for the entire agency. These services include: human resources management, property and space management; and office support.

ADMINISTRATION HIGHLIGHTS

Human Capital: OA continues to utilize online services in the personnel arena and uses the Department of Interior as a shared service provider for personnel and payroll functions. The NMB continues to use the E-verify system to ensure that all new appointees are eligible to work.

With an aging workforce at the NMB, succession planning continues to be a challenge. However, the Agency is updating its Succession and Workforce Plan which analyzes the NMB's future staffing requirements and sets forth strategies for adequately recruiting, promoting, and retaining employees. Training plans, both through the Individual Development Plan's (IDP) and the department's training plans, promote career development, including details and shadow assignments, as a way to broaden skills and prepare for job transitions. The agency uses internal details when possible to broaden skills and give staff exposure to a range of work possibilities within the agency. NMB made good progress in FY 2023 in hiring critical vacant positions in the Office of Mediation Services, including the Director of Mediation Services. Additionally, the NMB made key hires in the Offices of Legal Affairs and Information Services. Furthermore, the Agency hired a Human Resources Specialist in the Spring of 2023 to enhance the NMB's HR programs and promote best practices. The NMB continues to devote attention and resources to training and has provided meaningful training opportunities for our employees in FY 2023. The NMB plans to create a comprehensive training program in FY 2024, including providing additional online federal resource training classes and tools for use by all staff.

The NMB continues to provide subscriptions to Manager Advantage for supervisors and managers. Manager Advantage is an online information service for managers and supervisors. The information is based on case law, statutes, and regulations. It provides extensive federal policy and guidance for supervisors and managers. This information is obtained from the vendor, LRP Publications' experienced attorney editors and senior editorial staff, who have gathered and then converted the information into easy-to-understand major categories, key topics, scenario-based videos, and more. Manager Advantage breaks down the complexities of federal civil service law to provide managers with practical, authoritative guidance in easy-to-understand terms while also providing essential tools for developing necessary leadership and managerial skills from one definitive source. OA continues to work with the Office of Personnel Management (OPM) and the Department of Interior (DOI) to improve the NMB's human capital operations, implement executive order requirements, and attract and employ the best qualified and most competent candidates available. OA continues to ensure that all new NMB managers, supervisors, and employees receive the Telework Fundamentals-Managers Training and the Telework Fundamentals-Employee Training.

OA is looking to improve processes toward addressing time to fill positions, offering new onboarding tools, and improving the new appointee experience. To assist managers and supervisors develop effective management practices and procedures, OA will constantly create and update personnel policies. The office consistently reviews, fosters communication, and promotes human resource policies, procedures, and benefit programs to assist in the development of sound and consistent human resource practices and resources.

Property and Space Management: The NMB continues to track and maintain its physical inventory. Additionally, the OA ensure that NMB's physical inventory is properly recorded in NMB's cloud-based inventory system. The OA continues to maintain a close liaison with the building property management and the General Services Administration regarding NMB's space, both in Washington, DC and Chicago, Illinois.

Sustainability: The National Mediation Board is committed to reducing greenhouse gases in accordance with Executive Order 13514. The Agency provides Alternative Work Schedules (AWS) and Telework and Remote work programs to its employees to reduce the number of commuters

Coronavirus Pandemic: The NMB remained actively involved in all facets of post-pandemic activities in FY 2023, and regularly participated in meetings with OMB and OPM. The Agency ensured that policies and procedures were adjusted and updated appropriately, including a return to work plan, and continues to follow all OMB and OPM requirements and Executive Orders.

OFFICE OF INFORMATION SERVICES

The Office of Information Services (OIS) provides information technology leadership and support for the entire agency. These services include systems development; information technology operations; cybersecurity & information assurance; helpdesk & IT support; telecommunications; and records management.

HIGHLIGHTS DURING FISCAL YEAR 2023

Arbitrator Workspace System: The NMB made enhancements to its Arbitrator Workspace System. These enhancements improved the security and functionality of the system and provided accurate reporting to users. NMB will continue to make enhancements in the next fiscal year.

Phone and Voicemail System: NMB made enhancements to its voicemail system. Users are now able to get their voicemail records in their emails. NMB will continue to make enhancements in the next fiscal year.

Information Security: NMB made strides in better securing its information technology by taking numerous actions to meet Federal IT security requirements and industry best practices. NMB staff implemented new tools to allow laptops and cellphones to be remotely evaluated for security vulnerabilities and for laptop updates to be applied without end user intervention. NMB will continue to make steps towards improving its information security in the next fiscal year.

Personal Identity Verification (PIV) cards / Multifactor Authentication (MFA): OIS deployed a solution to enable NMB users to login to their laptops using their PIV cards. This addresses requirements in HSPD-12 and OMB Memorandum M-19-17. OIS plans to expand this functionality to all NMB systems to fully satisfy M-19-17 requirements.

NMB Knowledge Store: NMB staff continued to build and improve the public archive of information available through the NMB Knowledge Store. Currently, the NMB Knowledge Store now contains over 150,000 documents in an easily searchable format, including arbitration awards, representation decisions, annual reports, PEB reports, and collective bargaining contracts.

Electronic Government: The NMB provides electronic access to all its policies, and the agency continues to use the NMB website to provide information to its internal and external customers. The website provides access to our internal customers by allowing them to access NMB forms and other pertinent information. NMB continued to update the website to improve reliability and to implement security measures.

OFFICE OF FISCAL SERVICES

The Office of Fiscal Services (OFS) provides fiscal management and leadership support for the National Mediation Board. These services include budget formulation and execution, accounting and financial reporting, audit services, payroll, travel, and contracting and interagency agreement services.

HIGHLIGHTS DURING FISCAL YEAR 2023

In FY 2023, the NMB continued to use the Bureau of Fiscal Services (BFS) for accounting and financial reporting requirements, contracting services, and E-travel. Using a federal Financial Management Line of Business Center of Excellence has significant benefits, including reduced overhead costs and shared knowledge of financial management practices throughout the Federal Government.

In addition, NMB uses these other federal government shared service providers for major administrative and financial services.

- The Department of Interior Personnel, Payroll, Human Resources and Related Systems & Services.
- General Services Administration (GSA) for agency purchase and travel credit cards.

Included in the continued partnership with BFS, the NMB utilizes the electronic Contract Writing System, PRISM, to create purchase requisitions and orders for contracts and inter-agency agreements. A more streamlined RFP process, improved bid analysis, and further transforming contracting administration are just some of the benefits the NMB gains in using this system. It also ensures compliance with all applicable rules and regulations governing contracting.

The NMB continued its use of the Concur Government Edition (CGE) Travel Services. Concur is a cloud-based expense and travel management software solution that provides an electronic process for travel authorizations, vouchers, and reimbursement to travelers, and reduces the overall per-ticket cost for travelers.

In November 2023 the Agency received an unmodified “clean” audit opinion on its financial statements and notes to the statements. Additionally, in 2023 the Government Accountability Office (GAO) is conducting their bi-annual audit of the NMB. To date, the NMB has been able to close and address the majority of findings and recommendations from previous GAO audits.

BRIEF ANALYSIS OF FINANCIAL STATEMENTS

Underlying the NMB's many achievements is its commitment to organizational excellence and sound financial management. NMB has a fiduciary and stewardship responsibility to manage its federal funds effectively and efficiently and comply with federal financial management guidance. As part of this responsibility, the agency prepares annual financial statements in accordance with Generally Accepted Accounting Principles. The principal financial statements have been prepared to report the financial position and results of operations for NMB. The FY 2023 financial statements and accompanying notes are presented in accordance with OMB Circular A-136, Financial Reporting Requirements, and are shown in comparative formats.

To ensure the integrity and reliability of the annual financial statements, NMB subjects them to an annual independent audit. Figure 1 below summarizes the financial position for FY 2023 and FY 2022.

Figure 1: NMB FY 2023 & FY 2022 Financial Position (In Dollars)

NET FINANCIAL CONDITION	FY 2023	FY 2022
Assets	\$9,528,660	\$10,601,009
Liabilities	\$1,551,637	\$2,233,062
Net Position	\$7,977,023	\$8,367,947
Net Cost	\$13,181,358	\$12,769,842

LIMITATIONS OF FINANCIAL STATEMENTS

NMB has prepared the principal financial statements to report the financial position and results of operations of the entity, pursuant to the requirements of 31 U.S.C. 3515(b). While the statements have been prepared from the books and records of the entity in accordance with Generally Accepted Accounting Principles for federal entities and the formats prescribed by the Office of Management and Budget (OMB), the statements are in addition to the financial reports used to monitor and control budgetary resources which are prepared from the same books and records. The statements should be read with the realization that they are for a component of the U.S. Government, a sovereign entity.

MANAGEMENT ASSURANCES

NMB recognizes the importance of establishing and maintaining adequate controls over its program and administrative support functions. NMB also recognizes that technology can enhance effectiveness and efficiency and ensure an adequate degree of internal control and compliance with applicable laws and regulations.

This section provides information on NMB's compliance with the Federal Manager's Financial Integrity Act (FMFIA) and the Improper Payments Information Act, as well as other management information, initiatives, and issues. FMFIA requires that agencies establish controls that provide reasonable assurance that:

- Obligations and expenses comply with applicable law;
- Assets are safeguarded from waste, loss, unauthorized use, or misappropriation; and
- Revenue and expenditures are properly recorded and accounted.

It also requires the NMB Chairman to provide an assurance statement on the adequacy of management control.

FMFIA ASSURANCE STATEMENT

The NMB's management is responsible for establishing and maintaining effective internal controls that meet the obligations of FMFIA within their areas of responsibility. Based on the Chairman's knowledge of daily operations and other management reviews, and in accordance with the Office of Management and Budget Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control, the NMB is able to provide reasonable assurance that, as of September 30, 2023, its internal controls over the effectiveness and efficiency of operations and reporting were compliant with applicable laws and regulations, and no material weaknesses were found in the design or operation of the internal controls.

Respectfully submitted,



DEIRDRE HAMILTON

Chair, National Mediation Board



02 MEASURING PERFORMANCE: KEY RESULTS FOR FY 2023

60 PROGRAM OFFICES

63 SUPPORT OFFICES



PROGRAM OFFICES PERFORMANCE GOALS

OFFICE OF MEDIATION SERVICES

MEDIATION STRATEGIC GOAL

Resolve disputes arising out of the negotiation of new or revised collective bargaining agreements.

GOAL 1: Provide prompt and appropriate intervention and assistance for disputes involving pay, work rules, and working conditions (major disputes).

FY 2023 Accomplishments

NMB standards applicable to processing and managing cases involving major disputes were consistently met in FY 2023. The NMB will continue to refine case processing with enhancements to the Agency's Mediation Case Management System to track cases from application to closure. Case management was accomplished as planned with Mediators utilizing appropriate techniques at the table with support from Senior Mediators acting as advisors in an oversight role. Quarterly reviews of cases one year old or older by Board Members and senior mediation management ensured that parties to the process received assistance appropriate for their cases.

GOAL 2: Provide appropriate and effective mediator training and continuous development.

FY 2023 Accomplishments

Through the use of Individual Development Plans (IDPs), each Mediator participated in training and development that met her or his individual needs. In addition, industry-specific topics were covered at selected conferences. Mediators also attended virtual training sessions as offered. Together, these provided targeted information and training that enhanced the skills Mediators bring to the table.

GOAL 3: Pursue innovation in the delivery of mediation and alternative dispute resolution services.

FY 2023 Accomplishments

The Agency continued to provide the negotiation training that it developed for air and rail parties to use to prepare for negotiations. Mediators continued to refine and advocate ADR strategies and techniques that address the unique needs of our parties, especially in grievance mediation.

GOAL 4: Improve efficiency and effectiveness of NMB programs by utilizing technological resources.

FY 2023 Accomplishments

The Agency continues to use technology for dispute resolution and offer its possibilities to our parties. Mediators made use of technology to remotely share information and language, and to discuss proposals. Technology has been helpful in continuing the mediation process when remote meetings were the best, and in some cases, only avenue available.

OFFICE OF LEGAL AFFAIRS

REPRESENTATION STRATEGIC GOAL

Investigate and resolve representation disputes efficiently. Provide effective legal counsel for the Agency. Serve as counsel to any Presidential Emergency Board.

GOAL 1: Prompt investigation of representation disputes and definitive resolution of employees' representation status for collective bargaining purposes.

FY 2023 Accomplishments

In most cases, OLA responded to representation applications within two business days of receipt by the NMB; assigned an investigator within two business days of receipt of the application; determined showing of interest within 45 days of docketing an application and issued a certification or dismissal the next business day after the ballot count. OLA has fully transitioned to mail ballot elections and has authorized 17 elections and completed 14 tallies. OLA continues to work with the NMB's Office of Information Services on the development of a new electronic voting system.

GOAL 2: Enhance training and development of OLA staff.

FY 2023 Accomplishments

Each OLA staff member updated their Individual Development Plan (IDP). Each year OLA employees meet with their manager to update or develop a plan to enhance career related skills. In Fiscal Year 2023 OLA staff took classes related to the Freedom of Information Act (FOIA), records management, government ethics, the Railway Labor Act, the Privacy Act, federal sector personnel law, conflict resolution and employment law, and will continue these classes in Fiscal Year 2024 and 2025.

GOAL 3: Enhance outreach opportunities in the legal, labor relations and alternative dispute resolution communities to better inform stakeholders about developments and increase the skills and experience of OLA employees.

FY 2023 Accomplishments

Members of the Office of Legal Affairs continue to actively participate as panelists and attendees at conferences sponsored by the American Bar Association, American Law Institute, the National Association of Railroad Referees and the Association of Labor Relations Agencies. OLA attorneys gave presentations on the Railway Labor Act, Ethics, recent RLA case developments, and remedies under the RLA. OLA continued to participate in intra-governmental initiatives with other federal agencies such as the Department of Transportation, Federal Labor Relations Authority, Department of Labor, National Labor Relations Board, and the Federal Mediation and Conciliation Service. OLA attorneys serve as both Senior Editors and Contributing Editors of the Railway Labor Act treatise, published by the Bloomberg/BNA, which completed the fourth edition of this treatise this year.

GOAL 4: OLA staff provides prompt and efficient assistance to Presidential Emergency Boards.

FY 2023 Accomplishments

All OLA staff members are trained on Emergency Board Procedures. OLA maintained continuous industry and agency communication at a level that provided for early preparation for potential Presidential Emergency Boards. In FY 2023, OLA attorneys served as counsel to Presidential Emergency Board 250 involving the freight railroads and the unions representing their employees.

GOAL 5: OLA maintains concise, relevant reference materials that are readily available to the public, and that reduce the number of man-hours used to research and respond to inquiries.

FY 2023 Accomplishments

OLA conducts semi-annual reviews of the Representation Manual and web site, updating where appropriate. In FY 2023 OLA further revised and updated the manual provisions applicable to mail ballot elections.

GOAL 6: Expand the use of technology to further streamline and reduce costs in representation and interference investigations.

FY 2023 Accomplishments

OLA continued to investigate the use of voice recognition software, and other cost-and-time-saving mechanisms for taking employee statements during interference investigations, and when drafting representation determinations. OLA also developed and implemented mail ballot templates.

The NMB has initiated the process to build a comparable electronic voting system internally, working in collaboration with NMB Office of Information Services and Fiscal Services. In the interim, elections are now conducted by mail-in ballot. OLA has leveraged web-based video conferencing to conduct mail ballot tallies virtually and also offers participants the option of in-person tallies.

OFFICE OF ARBITRATION SERVICES

ARBITRATION STRATEGIC GOAL

Facilitate the settlement of disputes arising from the implementation or interpretation of existing agreements covering rates of pay, work rules, and working conditions.

GOAL 1: Provide outstanding service delivery to internal and external customers.

FY 2023 Accomplishments

Recent accomplishments: An audit was conducted of the administrative caseload processes, and procedures governing public law boards and system boards of adjustments were reviewed with the goal of continuous improvement of service delivery.

GOAL 2: Increase the diversity of active arbitrators serving the airline and railroad industries.

FY 2023 Accomplishments

Recent accomplishments: NMB is collaborating with the FMCS, AAA and NAA to discuss opportunities to partner on initiatives aimed at improving diverse representation on the arbitrator roster.

GOAL 3: The Office of Arbitration Services will be a center of innovation in the resolution of “minor” disputes.

FY 2023 Accomplishments

Recent accomplishments: A joint labor-management committee revised the NMB Subject Codes. The new codes are streamlined and reflect the current state of operations in the railroad industry. These codes will be used to provide data to the parties on the predominant issues being sent to arbitration for resolution.

SUPPORT OFFICES PERFORMANCE GOALS

OFFICE OF ADMINISTRATION

ADMINISTRATION STRATEGIC GOAL

Support the program missions of the Agency and provide outstanding administrative services.

GOAL 1: Provide outstanding service delivery to internal and external customers.

FY 2023 Accomplishments

The Office of Administration responded to all requests for assistance or service from internal and external customers as soon as received.

GOAL 2: Attract and retain a high-performing workforce with the technical and professional skills needed.

FY 2023 Accomplishments

The NMB worked with the Department of Interior to ensure that each vacancy announcement reflects the technical and professional skills needed. The Office of Administration collaborated with the Office of Mediation Services, the Office of Legal Affairs, and the Office of Information Services to hire critical positions in FY 2023, and will continue to backfill the Agency’s remaining vacancies in FY 2024 and beyond pending adequate appropriations.

GOAL 3: Ensure all COVID-19 policies and procedures are followed.

FY 2023 Accomplishments

The NMB has diligently been following all COVID-19 protocols from OMB, OPM, and the CDC, including the return to office requirements. The Office of Administration ensures all Staff are properly alerted, trained, and cooperate with all Federal and building policies, protocols, and procedures.

OFFICE OF FISCAL SERVICES

FISCAL SERVICES STRATEGIC GOAL

Support the missions of the agency and provide outstanding financial and accounting services, including payroll, audits, travel, and procurement.

GOAL 1: To provide timely, efficient, and responsible stewardship of the NMB’s fiscal resources.

FY 2023 Accomplishments

The NMB continues to work with the Bureau of the Fiscal Service (BFS), a bureau within the U.S. Department of Treasury, to ensure that required financial reporting is prepared and submitted timely. The NMB worked with BFS to ensure that over 99% of payments were paid timely and accurately in FY 2023. All Office of Management and Budget financial reports and data collections in FY 2023 were submitted in a timely manner. The Office of Fiscal Services is committed to responding to timely requests from our internal and external customers. In November 2023, the NMB received another unmodified “clean” opinion on its financial statement and notes, from the Agency’s independent auditor.

GOAL 2: Ensure agency spending and budgets are transparent and provide the necessary support for each of the agency's missions throughout the entire fiscal year.

FY 2023 Accomplishments

The NMB has an agreement with BFS to handle the agency's financial management system, and the agency integrates PRISM (a web-based procurement system) into its procurement process. The NMB works with the BFS on a regular basis to ensure that the agency's quarterly apportionment is not exceeded, and that all budget related reports and activities have been reported in a timely manner.

GOAL 3: Ensure agency compliance with all Office of Management and Budget (OMB) and Department of Treasury laws and regulations with respect to budget and financial reporting requirements, and implement proper internal controls.

FY 2023 Accomplishments

The NMB submitted all applicable financial reports, to date, and has continued to adhere to OMB Circulars A-11, A-123, and A-136. In FY 2023, the Agency received another "Green" scorecard from the U.S. Department of Treasury for various reporting and reconciliation requirements and analyses.

GOAL 4: Enhance Training and Development of Fiscal Services Staff

FY 2023 Accomplishments

Each OFS staff member updated their Individual Development Plan (IDP). Each year OFS employees meet with their manager to update or develop a plan to enhance career related skills. Training in records management, travel, federal financial management, and contracting courses were completed.

OFFICE OF INFORMATION SERVICES

INFORMATION SERVICES STRATEGIC GOAL

Support the program mission of the Agency and comply with intragovernmental requirements.

GOAL 1: Ensure compliance with regulations from the Cybersecurity and Infrastructure Security Agency and the National Archives.

FY 2023 Accomplishments

The Office of Information Services (OIS) completed several actions related to Cybersecurity and Infrastructure Security Agency (CISA) Emergency Directives, as well as compliance with several actions related to the bi-annual Federal Information Security Modernization Act (FISMA) metrics. In addition, the agency implemented PIV card logins for its laptops. In FY 2025, NMB will work to meet Electronic Records Management requirements. NMB will need to acquire or develop a records management system to ensure the records contain appropriate metadata and are formatted correctly for transfer to NARA per OMB Memorandum M-19-21.

GOAL 2: Maintain and update internal policies.

FY 2023 Accomplishments

NMB has updated its IT Security Policy and has developed a comprehensive set of supporting operational procedures. NMB has reached a maturity level of 'Defined' in all 8 Function Domain areas as required by the Cybersecurity Framework in FY 2023. NMB will continue to make updates to its policies and procedures as necessary.

GOAL 3: Maintain hardware/software architecture and configuration.

FY 2023 Accomplishments

NMB has implemented a tool to allow laptops and cellphones to be remotely evaluated for security vulnerabilities and for laptop updates to be applied without end user intervention. NMB will expand this work to install a new tool to also allow for NMB cellphones to be updated without end user intervention.

GOAL 4: Improve agency efficiency and public communications through cost-effective information and communications technology improvements, including implementing Enterprise Architecture (design, secure, and document) the emerging cloud, mobile, and other mechanisms.

FY 2023 Accomplishments

NMB enhanced its phone and voicemail system, as well as its Arbitrator Workspace System. Through these new technology upgrades, NMB improved the functionality and security of its information technology to better serve the public. NMB will continue to ensure it is maintaining its configuration baselines on all endpoints and also manage its mobile devices and workstations.

GOAL 5: Continue to ensure that NMB Information is secure while maintaining a government-leading information and communication technology program.

FY 2023 Accomplishments

NMB implemented several emergency patches and upgrades to its information technology hardware and software. The NMB also deployed technology to better manage computer software upgrades and configuration baselines. In FY 2025, NMB will work to ensure that all systems meet Multifactor Authentication and Zero Trust Architecture requirements as required by Executive Order 14028, "Improving the Nation's Cybersecurity". NMB will also work to mature and maintain a Standardized Cybersecurity Vulnerabilities and Incident Response Program per OMB Memorandum M-20-32, as well as improve its IT logging, encryption, and enterprise Identity, Credential, and Access Management (ICAM) capabilities, consistent with OMB Memorandum M-19-17, OMB M-21-31, M-22-09 and Executive Order 14028.

03

FINANCIAL INFORMATION

68 LETTER FROM THE CHIEF FINANCIAL OFFICER

69 NMB AUDIT OF FINANCIAL STATEMENTS



LETTER FROM THE CHIEF FINANCIAL OFFICER

NOVEMBER 9, 2023

On behalf of the National Mediation Board (NMB), it is my pleasure to join with the Board in presenting the NMB's FY 2023 Performance and Accountability Report. This report is an integrated presentation of our programmatic, administrative, and financial achievements during the past year. The principal financial statements and notes that follow explain the NMB's financial position as of September 30, 2023 and 2022, respectively, as well as detail the use of Agency resources to achieve our performance results.

The independent audit of our financial statements and notes has been completed, and I am pleased to report that the NMB received another unmodified "clean" opinion. This is evidence of the organization's continued emphasis on reviewing and strengthening internal controls in accordance with requirements from central regulatory bodies of the federal government such as the U.S. Treasury and the Office of Management and Budget (OMB). This validates our confidence that our financial and performance data are complete, accurate, and reliable.

In FY 2023 there were no significant changes or issues in the Agency's financial operations or systems. We continued our successful partnerships with the U.S. Department of Treasury — Bureau of Fiscal Services (BFS) for our accounting, financial, contractual, and reporting services, and the Department of Interior — Interior Business Center, for payroll and personnel services. The ability to partner with these Centers of Excellence designated by OMB affords us the opportunity to receive the numerous benefits a shared service provider can offer, at affordable costs.

In FY 2024 we will continue to seek out opportunities to further improve our financial, information technology, and, in particular, our human resource operations by exploring automation and other electronic options. These enhancements will offer additional efficiencies and customer service to our internal and external customers.

We are confident that our financial systems and operations will continue to support the Board's mission to effectively and efficiently reach our intended outcomes. My sincere thanks and appreciation goes out to all of the dedicated staff at the NMB whose commitment and effort made this past year a success. Your work is admirable, recognized, and appreciated.

Sincerely,



MICHAEL JERGER

Chief Financial Officer

NMB – 2023 Financial Statement Audit
Contract: GS23F0111L/20343220F00007

National Mediation Board (NMB)
Fiscal Year 2023 Financial Statement Audit

Final Independent Auditor's Report

Submitted for review and acceptance to:
Michael Jerger
Chief Financial Officer
National Mediation Board
1301 K Street Suite 250 E, N.W.
Washington, DC 20005-7011

Submitted by:
Jason L. Allmond CPA, CGFM, CISA, CISM
Managing Member
Allmond & Company, LLC
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Lanham, MD 20706
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Final Independent Auditors' Report

Prepared under contract to the National Mediation Board (NMB) to provide financial auditing services



Independent Auditor's Report

Board Members
National Mediation Board:

Report on the Financial Statements

Opinion

Pursuant to the Accountability of Tax Dollars Act of 2002, we have audited the accompanying financial statements of the National Mediation Board (NMB), which comprise the balance sheets as of September 30, 2023 and 2022; the related statements of net cost, changes in net position, and budgetary resources for the fiscal years then ended; and the related notes to the financial statements (hereinafter referred to as the financial statements).

In our opinion, the financial statements present fairly, in all material respects, the financial position of the National Mediation Board as of September 30, 2023 and 2022, and its net cost, changes in net position, and budgetary resources for the fiscal years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with U.S. generally accepted auditing standards (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 24-01, *Audit Requirements for Federal Financial Statements*. Our responsibilities under those standards and OMB Bulletin No. 24-01 are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the NMB and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for (1) the preparation and fair presentation of the financial statements in accordance U.S. generally accepted accounting principles; (2) preparing, measuring, and presenting Required Supplementary Information (RSI) in accordance with U.S. generally accepted accounting principles; (3) preparing and presenting other information included in NMB's Performance and Accountability Report and ensuring the consistency of that information with the audited financial statements and the RSI; and (4) designing, implementing, and maintaining effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to (1) obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and (2) to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit of the financial statements conducted in accordance with GAAS, generally accepted government auditing standards (GAGAS), and OMB Bulletin No. 24-01 will always detect a material misstatement or material weakness when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered to be material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, GAGAS, and OMB Bulletin No. 24-01, we exercise professional judgment and maintain professional skepticism throughout the audit, identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures that are responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. In addition, in making those risk assessments, we obtain an understanding of internal control relevant to an audit of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NMB's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements, and performing other procedures we consider necessary in the circumstances. We are required to communicate with those charged with governance regarding, among other matters, the planned scope of and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the financial statement audit.

Required Supplementary Information (RSI)

U.S. generally accepted accounting principles issued by the Federal Accounting Standards Advisory Board (FASAB) require that the information in the RSI be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by FASAB, which considers it to be an essential part of financial reporting for placing the financial statements in appropriate operational, economic, or historical context.

We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards. These procedures consisted of (1) inquiring of management about the methods used to prepare the RSI and (2) comparing the RSI for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during the audit of the NMB's financial statements, in order to report omissions or material departures from FASAB guidelines, if any, identified by these limited procedures. We did not audit and we do not express an opinion or provide any assurance on the RSI because the limited procedures we applied do not provide sufficient evidence to express an opinion or provide any assurance.

Other Information

NMB's other information contains a wide range of information, some of which is not directly related to the financial statements. This information is presented for purposes of additional analysis and is not a required part of the financial statements or the RSI. Management is responsible for the other information included in NMB's Performance Accountability Report. The other information comprises the *Chairman's Letter, Management and Discussion Analysis, Measuring Performance: Key Results for FY 2023*, and *Other Information* sections but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exist between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Internal Control over Financial Reporting

In connection with our audits of NMB's financial statements, we considered NMB's internal control over financial reporting, consistent with the auditor's responsibilities discussed below.

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies¹ or to express an opinion on the effectiveness of NMB's internal control over financial reporting. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses; however, material weaknesses or significant deficiencies may exist that have not been identified.

During our fiscal year 2023 audit, we identified a deficiency in NMB's internal control over financial reporting that we do not consider to be a material weakness or significant deficiency, that, nonetheless, warrants management's attention. We have communicated this matter to NMB management and, where appropriate, will report on it separately.

Basis for Results of Our Consideration of Internal Control over Financial Reporting

We performed our procedures related to NMB's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards.

¹ A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.

Responsibilities of Management for Internal Control over Financial Reporting

NMB management is responsible for designing, implementing, and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of NMB's financial statements as of and for the fiscal year ended September 30, 2023, in accordance with U.S. generally accepted government auditing standards, we considered NMB's internal control relevant to the financial statement audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NMB's internal control over financial reporting. Accordingly, we do not express an opinion on NMB's internal control over financial reporting. We are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses. We did not consider all internal controls relevant to operating objectives, such as those controls relevant to preparing performance information and ensuring efficient operations. Because of its inherent limitations, internal control over financial reporting may not prevent, or detect and correct, misstatements due to fraud or error.

Definition and Inherent Limitations of Internal Control over Financial Reporting

An entity's internal control over financial reporting is a process effected by those charged with governance, management, and other personnel, the objectives of which are to provide reasonable assurance that (1) transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and (2) transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

Intended Purpose of Report on Internal Control over Financial Reporting

The purpose of this report is solely to describe the scope of our consideration of NMB's internal control over financial reporting and the results of our procedures, and not to provide an opinion on the effectiveness of NMB's internal control over financial reporting. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering internal control over financial reporting. Accordingly, this report on internal control over financial reporting is not suitable for any other purpose.

Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

In connection with our audits of NMB's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibilities discussed below.

Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our tests for compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements disclosed no instances of noncompliance for fiscal year 2023 that would be

reportable under U.S. generally accepted government auditing standards. However, the objective of our tests was not to provide an opinion on compliance with laws, regulations, contracts, and grant agreements applicable to NMB. Accordingly, we do not express such an opinion.

Basis for Results of Our Tests for Compliance with Laws, Regulations, Contracts, and Grant Agreements

We performed our tests of compliance in accordance with U.S. generally accepted government auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for Tests of Compliance section below.

Responsibilities of Management for Compliance with Laws, Regulations, Contracts, and Grant Agreements

NMB management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to NMB.

Auditor's Responsibilities for Tests of Compliance with Laws, Regulations, Contracts, and Grant Agreements

Our responsibility is to test compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements applicable to NMB that have a direct effect on the determination of material amounts and disclosures in NMB's financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all laws, regulations, contracts, and grant agreements applicable to NMB. We caution that noncompliance may occur and not be detected by these tests.

Intended Purpose of Report on Compliance with Laws, Regulations, Contracts, and Grant Agreements

The purpose of this report is solely to describe the scope of our testing of compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with U.S. generally accepted government auditing standards in considering compliance. Accordingly, this report on compliance with laws, regulations, contracts, and grant agreements is not suitable for any other purpose.

Allmond & Company, LLC

Lanham, MD
November 1, 2023

Status of Prior Year Findings and Recommendations

The following table provides the fiscal year (FY) 2023 status of all recommendations included in the Audit Report on the National Mediation Board FY 2022 Financial Statements (November 1, 2022).

FY 2022 Finding	Prior Year Recommendation	FY 2023 Status
Improper Recording of Unfunded Annual Leave Liability Accrual (2022-01)	<p>Recommendation:</p> <p>We recommend that NMB management independently verify the amounts recorded for the unfunded leave liability accrual by its shared service provider and examine the entries that the service provider has recorded in its general ledger to ensure it agrees with the information NMB provided.</p>	Closed

NATIONAL MEDIATION BOARD

Fiscal Year 2023
Financial Statements



**NATIONAL MEDIATION BOARD
BALANCE SHEETS
AS OF SEPTEMBER 30, 2023 AND 2022
(In Dollars)**

	2023	2022
Assets:		
Intragovernmental Assets:		
Fund Balance with Treasury (Note 2)	\$ 9,519,706	\$ 10,601,009
Advances and Prepayments	8,954	-
Total Intragovernmental Assets	9,528,660	10,601,009
Total Assets	\$ 9,528,660	\$ 10,601,009
Liabilities (Note 3):		
Intragovernmental Liabilities:		
Accounts Payable	\$ 548,238	\$ 871,298
Other Liabilities (Note 5)	29,892	31,046
Total Intragovernmental Liabilities	578,130	902,344
Other than Intragovernmental Liabilities:		
Accounts Payable	339,347	713,220
Federal Employee and Veteran Benefits Payable	489,209	492,672
Other Liabilities (Note 5)	144,951	124,826
Total Other than Intragovernmental Liabilities	973,507	1,330,718
Total Liabilities	\$ 1,551,637	\$ 2,233,062
Commitments and Contingencies (Note 6)		
Net Position:		
Unexpended Appropriations - Funds from Other than Dedicated Collections	\$ 8,461,891	\$ 8,856,585
Total Unexpended Appropriations (Consolidated)	8,461,891	8,856,585
Cumulative Results of Operations - Funds from Other than Dedicated Collections	(484,868)	(488,638)
Total Cumulative Results of Operations (Consolidated)	(484,868)	(488,638)
Total Net Position	\$ 7,977,023	\$ 8,367,947
Total Liabilities and Net Position	\$ 9,528,660	\$ 10,601,009

The accompanying notes are an integral part of these financial statements.

**NATIONAL MEDIATION BOARD
STATEMENTS OF NET COST
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022
(In Dollars)**

	2023	2022
Program Costs:		
Program: Mediation / ADR		
Gross Costs	\$ 9,196,959	\$ 8,140,352
Less: Earned Revenue	-	(91)
Net Program Costs	\$ 9,196,959	\$ 8,140,261
Program: Representation		
Gross Costs	\$ 1,606,588	\$ 1,706,659
Net Program Costs	\$ 1,606,588	\$ 1,706,659
Program: Arbitration		
Gross Costs	\$ 2,380,503	\$ 2,650,187
Net Program Costs	\$ 2,380,503	\$ 2,650,187
Program: Presidential Emergency Board		
Gross Costs	\$ (2,692)	\$ 272,735
Net Program Costs	\$ (2,692)	\$ 272,735
Net Cost of Operations	\$ 13,181,358	\$ 12,769,842

The accompanying notes are an integral part of these financial statements.

**NATIONAL MEDIATION BOARD
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022
(In Dollars)**

	2023	2022
Unexpended Appropriations:		
Beginning Balance	\$ 8,856,585	\$ 8,388,694
Appropriations Received	15,113,000	14,729,000
Other Adjustments	(2,746,870)	(1,701,604)
Appropriations Used	(12,760,824)	(12,559,505)
Net Change in Unexpended Appropriations	(394,694)	467,891
Total Unexpended Appropriations	\$ 8,461,891	\$ 8,856,585
Cumulative Results of Operations:		
Beginning Balance	\$ (488,638)	\$ (585,538)
Appropriations Used	12,760,824	12,559,505
Imputed Financing (Note 12)	424,304	307,162
Other	-	75
Net Cost of Operations	(13,181,358)	(12,769,842)
Net Change in Cumulative Results of Operations	3,770	96,900
Total Cumulative Results of Operations	\$ (484,868)	\$ (488,638)
Net Position	\$ 7,977,023	\$ 8,367,947

The accompanying notes are an integral part of these financial statements.

**NATIONAL MEDIATION BOARD
STATEMENTS OF BUDGETARY RESOURCES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022
(In Dollars)**

	2023	2022
Budgetary Resources:		
Unobligated Balance From Prior Year Budget Authority, Net (Note 13)	\$ 3,411,244	\$ 5,177,592
Appropriations	15,113,000	14,729,000
Total Budgetary Resources	\$ 18,524,244	\$ 19,906,592
Status of Budgetary Resources:		
New Obligations and Upward Adjustments (Total) (Note 7)	\$ 14,940,633	\$ 14,844,762
Unobligated Balance, End of Year:		
Apportioned, Unexpired Accounts	338,287	85,724
Unexpired Unobligated Balance, End of Year	338,287	85,724
Expired Unobligated Balance, End of Year	3,245,324	4,976,106
Unobligated Balance, End of Year (Total)	3,583,611	5,061,830
Total Budgetary Resources	\$ 18,524,244	\$ 19,906,592
Outlays, Net and Disbursements, Net:		
Outlays, Net (Total)	\$ 13,447,431	\$ 13,428,706
Agency Outlays, Net	\$ 13,447,431	\$ 13,428,706

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The National Mediation Board (NMB), established in 1934 under Section 4 of the Railway Labor Act (RLA), is an independent U.S. federal government agency that performs a central role in facilitating harmonious labor-management relations within two of the nation's major transportation modes the railroads and airlines. Recognizing the importance of these transportation industries to the public, shippers, and consumers, as well as to the economy and security of the country, the RLA established NMB to promote three key statutory goals:

- The prompt and orderly resolution of disputes arising out of the negotiation of new or revised collective bargaining agreements;
- The effectuation of employee rights of self-organization where a representation dispute exists; and
- The prompt and orderly resolution of disputes over the interpretation or application of existing agreements.

NMB prepares its financial statements to be in conformity with generally accepted accounting principles.

NMB does not hold any non-entity assets and has no funds from dedicated collections as described by the Statement of Federal Financial Accounting Standards (SFFAS) 43.

B. Basis of Presentation

The financial statements have been prepared to report the financial position and results of operations of the NMB. The Balance Sheet presents the financial position of the agency. The Statement of Net Cost presents the agency's operating results; the Statement of Changes in Net Position displays the changes in the agency's equity accounts. The Statement of Budgetary Resources presents the sources, status, and uses of the agency's resources and follows the rules for the Budget of the United States Government.

The statements are a requirement of the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994 and the Accountability of Tax Dollars Act of 2002. They have been prepared from, and are fully supported by, the books and records of the NMB in accordance with the hierarchy of accounting principles generally accepted in the United States of America, standards issued by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB) Circular A-136, Financial Reporting Requirements, as amended, and the NMB's accounting policies which are summarized in this note. These statements, with the exception of the Statement of Budgetary Resources, are different from financial management reports, which are also prepared pursuant to OMB directives that are used to monitor and control the NMB's use of budgetary resources. The financial statements and associated notes are presented on a comparative basis. Unless specified otherwise, all amounts are presented in dollars.

C. Basis of Accounting

Transactions are recorded on both an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred,

without regard to receipt or payment of cash. Budgetary accounting facilitates the control and monitoring of federal funds as well as the compliance with legal requirements on the use of those funds.

D. Fund Balance with Treasury

Fund Balance with Treasury is an asset of a reporting entity and a liability of the General Fund. It is the aggregate amount of the NMB's funds with Treasury in expenditure, receipt, revolving, and deposit fund accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases.

The NMB does not maintain bank accounts of its own, has no disbursing authority, and does not maintain cash held outside of Treasury.

E. Accounts Receivable

Accounts receivable consists of amounts owed to the NMB by other federal agencies and the general public. Amounts due from federal agencies are considered fully collectible. Accounts receivable from the public include reimbursements from employees. An allowance for uncollectible accounts receivable from the public is established when, based upon a review of outstanding accounts and the failure of all collection efforts, management determines that collection is unlikely to occur considering the debtor's ability to pay.

F. Property, Equipment, and Software

Property, equipment, and software represent furniture, fixtures, equipment, and information technology hardware and software which are recorded at original acquisition cost and are depreciated or amortized using the straight-line method over their estimated useful lives. Major alterations and renovations are capitalized, while maintenance and repair costs are expensed as incurred. The NMB's capitalization threshold is \$5,000 for individual purchases. Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

G. Advances and Prepaid Charges

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable agreements, subscriptions and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advances or prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

H. Liabilities

Liabilities represent the amount of funds likely to be paid by the NMB as a result of transactions or events that have already occurred.

The NMB reports its liabilities under two categories, Intragovernmental and Other than Intragovernmental. Intragovernmental liabilities represent funds owed to another government agency. Liabilities other than intragovernmental represent funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources.

Liabilities covered by budgetary resources are liabilities funded by a current appropriation or other funding source. These consist of accounts payable and accrued payroll and benefits. Accounts payable represent amounts owed to another entity for goods ordered and received and for services rendered except for employees. Accrued payroll and benefits represent payroll costs earned by employees during the fiscal year which are not paid until the next fiscal year.

Liabilities not covered by budgetary resources are liabilities that are not funded by any current appropriation or other funding source. These liabilities consist of accrued annual leave, deferred rent actuarial FECA, and the amounts due to Treasury for collection and accounts receivable of civil penalties and FOIA request fees. Liabilities not covered by budgetary resources on the Balance Sheet are equivalent to amounts reported as components requiring or generating resources on the Reconciliation of Net Cost to Budget.

I. Annual, Sick, and Other Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees.

J. Retirement Plans

The NMB’s employees participate in either the CSRS or the FERS retirement plan. The employees who participate in CSRS are beneficiaries of the NMB’s matching contribution, equal to seven percent of pay, distributed to their annuity account in the Civil Service Retirement and Disability Fund.

Prior to December 31, 1983, all employees were covered under the CSRS program. From January 1, 1984 through December 31, 1986, employees had the option of remaining under CSRS or joining FERS and Social Security. Employees hired as of January 1, 1987 are automatically covered by the FERS program. Both CSRS and FERS employees may participate in the federal Thrift Savings Plan (TSP). FERS employees receive an automatic agency contribution equal to one percent of pay and the NMB matches any employee contribution up to an additional four percent of pay. For FERS participants, the NMB also contributes the employer’s matching share of Social Security.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. In these instances, the NMB remits the employer’s share of the required contribution.

The NMB recognizes the imputed cost of pension and other retirement benefits during the employees’ active years of service. The OPM actuaries determine pension cost factors by calculating the value of pension benefits expected to be paid in the future and communicate these factors to the NMB for current period expense reporting. The OPM also provides information regarding the full cost of health and life insurance benefits. The NMB recognized the offsetting revenue as imputed financing sources to the extent these expenses will be paid by the OPM.

The NMB does not report on its financial statements information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, is the responsibility of the OPM, as the administrator.

K. Use of Estimates

The preparation of the accompanying financial statements in accordance with generally accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

L. Contingencies

Liabilities are deemed contingent when the existence or amount of the liability cannot be determined with certainty pending the outcome of future events. The NMB recognizes contingent liabilities in the accompanying balance sheet and statement of net cost, when it is both probable and can be reasonably estimated. The NMB discloses contingent liabilities in the notes to the financial statements when the conditions for liability recognition are not met or when a loss from the outcome of future events is more than remote.

M. Classified Activities

Accounting standards require all reporting entities to disclose that accounting standards allow certain presentations and disclosures to be modified, if needed, to prevent the disclosure of classified information.

NOTE 2. FUND BALANCE WITH TREASURY

Fund Balance with Treasury account balances as of September 30, 2023 and 2022, were as follows:

	2023	2022
Status of Fund Balance With Treasury:		
Unobligated Balance		
Available	\$ 338,287	\$ 85,724
Unavailable	3,245,324	4,976,106
Obligated Balance Not Yet Disbursed	5,936,095	5,539,179
Total	\$ 9,519,706	\$ 10,601,009

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current-period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand.

NOTE 3. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities for the NMB as of September 30, 2023 and 2022, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

	2023	2022
Intragovernmental		
Total Intragovernmental		
Unfunded Leave	484,868	488,639
Total Liabilities Not Covered by Budgetary Resources	\$ 484,868	\$ 488,639
Total Liabilities Covered by Budgetary Resources	1,066,769	1,744,423
Total Liabilities	\$ 1,551,637	\$ 2,233,062

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. The balance in the accrued annual leave account is reviewed quarterly and adjusted as needed to accurately reflect the liability at current pay rates and leave balances. Accrued annual leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken.

NOTE 4. LEASES

The NMB occupies office space under a lease agreement that is accounted for as an operating lease. The lease term begins on November 1, 2016 and expires on October 31, 2026. Lease payments are increased annually based on the adjustments for operating cost and real estate tax escalations. The total operating lease expense for fiscal years 2023 and 2022 were \$1,295,985 and \$1,272,613, respectively.

The operating lease amount does not include estimated payments for leases with annual renewal options.

Below is a schedule of future payments for the term of the lease:

	Office Space	Total Federal
Fiscal Year		
2024	\$ 1,320,059	\$ 1,320,059
2025	1,344,855	1,344,855
2026	1,370,395	1,370,395
2027	106,486	106,486
Total Future Lease Payments	\$ 4,141,795	\$ 4,141,795

NOTE 5. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2023 and 2022, were as follows:

	Current	Non-Current	Total
2023			
Intragovernmental:			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 6,939	\$ -	\$ 6,939
Employer Contributions and Payroll Taxes Payable	22,953	-	22,953
Total Intragovernmental	\$ 29,892	\$ -	\$ 29,892
Other than Intragovernmental:			
Accrued Funded Payroll and Leave	\$ 144,951	\$ -	\$ 144,951
Total Other than Intragovernmental	\$ 144,951	\$ -	\$ 144,951
Total Other Liabilities	\$ 174,843	\$ -	\$ 174,843
2022			
Intragovernmental:			
Employer Contributions and Payroll Taxes Payable (without reciprocals)	\$ 8,947	\$ -	\$ 8,947
Employer Contributions and Payroll Taxes Payable	22,099	-	22,099
Total Intragovernmental	\$ 31,046	\$ -	\$ 31,046
Other than Intragovernmental:			
Accrued Funded Payroll and Leave	\$ 124,826	\$ -	\$ 124,826
Total Other than Intragovernmental	\$ 124,826	\$ -	\$ 124,826
Total Other Liabilities	\$ 155,872	\$ -	\$ 155,872

NOTE 6. COMMITMENTS AND CONTINGENCIES

Arbitrator Liabilities

The NMB revised its policy, so that when cases are assigned to an Arbitrator the full cost of the case is obligated. The number of cases not assigned to any arbitrators September 30, 2023 and 2022 is 1,437 and 2,625 respectively. If these cases were assigned, we estimate it would cost \$905,310 fiscal year 2023 and in fiscal year 2022 \$1,653,750 for arbitrators to hear and render an award on these cases.

NOTE 7. APPORTIONMENT CATEGORIES OF NEW OBLIGATIONS AND UPWARD ADJUSTMENTS

New obligations and upward adjustments incurred and reported in the Statement of Budgetary Resources in 2023 and 2022 consisted of the following:

	2023	2022
Direct Obligations, Category A	\$ 14,927,236	\$ 14,572,027
Direct Obligations, Category B	13,397	272,735
Total New Obligations and Upward Adjustments	\$ 14,940,633	\$ 14,844,762

NOTE 8. UNDELIVERED ORDERS AT THE END OF THE PERIOD

Budgetary resources obligated for undelivered orders as of September 30, 2023 and 2022 were as follows:

	Federal	Non-Federal	Total
2023			
Paid Undelivered Orders	\$ 8,954	\$ -	\$ 8,954
Unpaid Undelivered Orders	229,613	4,639,713	4,869,326
Total Undelivered Orders	\$ 238,567	\$ 4,639,713	\$ 4,878,280
2022			
Paid Undelivered Orders	\$ -	\$ -	\$ -
Unpaid Undelivered Orders	293,206	3,501,549	3,794,755
Total Undelivered Orders	\$ 293,206	\$ 3,501,549	\$ 3,794,755

NOTE 9. RECONCILIATION OF NET COST TO NET OUTLAYS

The reconciliation of net outlays, presented on a budgetary basis, and the net cost, presented on an accrual basis, provides an explanation of the relationship between budgetary and financial accounting information.

The reconciliation of Net Cost to Net Outlays as of September 30, 2023:

	Intragovern- mental	Other than Intragovern- mental	Total
Net Operating Cost	\$ 3,931,822	\$ 9,249,536	\$ 13,181,358
Components of Net Operating Cost Not Part of the Budgetary Outlays			
Increase/(Decrease) in Assets:			
Advances and Prepayments	8,954	-	8,954
(Increase)/Decrease in Liabilities:			
Accounts Payable	323,060	373,872	696,932
Federal Employee and Veteran Benefits Payable	-	3,462	3,462
Other Liabilities	1,154	(20,125)	(18,971)
Financing Sources:			
Imputed Cost	(424,304)	-	(424,304)
Misc Items			
Budgetary Agency Outlays, net			
			\$ 13,447,431

The reconciliation of Net Cost to Net Outlays as of September 30, 2022:

	Intragovern- mental	Other than Intragovern- mental	Total
Net Operating Cost	\$ 4,437,408	\$ 8,332,434	\$ 12,769,842
Components of Net Operating Cost Not Part of the Budgetary Outlays			
(Increase)/Decrease in Liabilities:			
Accounts Payable	(409,076)	1,046,532	637,456
Federal Employee and Veteran Benefits Payable	-	105,203	105,203
Other Liabilities	56,524	166,843	223,457
Financing Sources:			
Imputed Cost	(307,162)	-	(307,162)
Total Components of Net Operating Cost Not Part of the Budgetary Outlays	\$ (659,714)	\$ 1,318,578	\$ 658,864
Total Net Outlays (Calculated Total)	\$ 3,777,694	\$ 9,651,012	\$ 13,428,706
Budgetary Agency Outlays, net			\$ 13,428,706

NOTE 10. EXPLANATION OF DIFFERENCES BETWEEN THE STATEMENT OF BUDGETARY RESOURCES AND THE BUDGET OF THE U.S. GOVERNMENT

The President’s Budget that will include fiscal year 2023 actual budgetary execution information has not yet been published. The President’s Budget is scheduled for publication in February 2024 and can be found at the OMB website: <http://www.whitehouse.gov/omb/>. The Fiscal Year 2024 Budget of the United States Government, with the "Actual" column completed for 2022, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

(In Millions)

	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Combined Statement of Budgetary Resources	\$ 20,000,000	\$ 15,000,000	\$ -	\$ 13,000,000
Unobligated Balance Not Available	(5,000,000)	-	-	-
Difference Due to Rounding		(1,000,000)		
Budget of the U.S. Government	\$ 15,000,000	\$ 14,000,000	\$ -	\$ 13,000,000

NOTE 11. CUSTODIAL REVENUES

The NMB is an administrative agency collecting for another entity or the General Fund. As a collecting entity, the NMB measures and reports cash collections and refunds. These collections are reported as custodial activity on the “Statement of Custodial Activity”. The type of cash collected is for fines, penalties and administrative fees. A small portion is for interest on the past due fines. Another part of the custodial activity is fill in description here.

The NMB’s custodial collection primarily consists of Freedom of Information Act requests. While these collections are considered custodial, they are neither primary to the mission of the NMB nor material to the overall financial statements. The NMB total custodial collections are \$0 and \$91 for the years ended September 30, 2023 and 2022, respectively.

NOTE 12. INTER-ENTITY COSTS

The NMB recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs and revenues relate to employee benefits and claims to be settled by the Treasury Judgement Fund. The NMB and the OPM recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees.

The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the years ended September 30, 2023 and 2022, respectively, inter-entity costs were as follows:

	2023	2022
Office of Personnel Management	\$ 424,304	\$ 307,162
Total Imputed Financing Sources	\$ 424,304	\$ 307,162

NOTE 13. NET ADJUSTMENTS TO UNOBLIGATED BALANCE, BROUGHT FORWARD, OCTOBER 1

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations and other changes such as canceled authority. The Adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2023 and 2022, consisted of the following:

	2023	2022
Unobligated Balance Brought Forward From Prior Year, October 1	\$ 5,061,830	\$ 6,328,673
Recoveries of Prior Year Obligations	1,096,285	550,523
Other Changes in Unobligated Balances	(2,746,871)	(1,701,604)
Unobligated Balance From Prior Year Budget Authority, Net (Discretionary and Mandatory)	\$ 3,411,244	\$ 5,177,592



04 OTHER INFORMATION

94 SUMMARY OF FINANCIAL STATEMENT
AUDIT AND MANAGEMENT ASSURANCES
(UNAUDITED)

95 IMPROPER PAYMENTS INFORMATION ACT

95 GOVERNMENT CHARGE CARD PROGRAMS

SUMMARY OF FINANCIAL STATEMENT AUDIT AND MANAGEMENT ASSURANCES (UNAUDITED)

TABLE 1. SUMMARY OF FINANCIAL STATEMENT AUDIT

AUDIT OPINION	UNMODIFIED			
Restatement	No			
Material Weaknesses	Beginning Balance	New	Consolidated	Ending Balance
None				
Total Material Weaknesses	0	0	0	0

TABLE 2. SUMMARY OF MANAGEMENT ASSURANCES

EFFECTIVENESS OF INTERNAL CONTROL OVER FINANCIAL REPORTING (FMFIA § 2)				
Statement of Assurance	Unmodified			
Material Weaknesses	Beginning Balance	New	Consolidated	Ending Balance
None				
Total Material Weaknesses	0	0	0	0
EFFECTIVENESS OF INTERNAL CONTROL OVER OPERATIONS (FMFIA § 2)				
Statement of Assurance	Unmodified			
Material Weaknesses	Beginning Balance	New	Consolidated	Ending Balance
None				
Total Material Weaknesses	0	0	0	0
CONFORMANCE WITH FEDERAL FINANCIAL MANAGEMENT SYSTEM REQUIREMENTS (FMFIA § 4)				
Statement of Assurance	Federal Systems Conform to Financial Management System Requirements			
Non-Conformances	Beginning Balance	New	Resolved	Ending Balance
None				
Total Non-Conformances	0	0	0	0
COMPLIANCE WITH SECTION 803(A) OF THE FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT (FFMIA)				
	Agency	Auditor		
1. Federal Financial Management System Requirements	Not Applicable*	Not Applicable*		
2. Applicable Federal Accounting Standards	Not Applicable*			
3. USSGL at Transaction Level	Not Applicable*			

*OMB Bulletin 14-02 states that agencies subject to the ATDA and Government Corporation Control Act are not subject to the requirements of FFMIA.

IMPROPER PAYMENTS INFORMATION ACT

The NMB is considered to be at low risk for improper payments since the functional payment areas are limited to traveler reimbursement, commercial vendors for supplies and services, and for employee payroll through Electronic Funds Transfer (EFT) payments. The NMB does not administer any entitlement, grant, or loan programs.

GOVERNMENT CHARGE CARD PROGRAMS

TRAVEL

In FY 2023, the NMB continued to be a full participant in the General Service Administration's (GSA's) Government Travel Charge Card program, and issued individually billed account (IBA) travel cards to employees whose official duties require frequent travel. The NMB also uses a Centrally Billed Account (CBA) for Agency-wide airfare and rail expenses.

The NMB continued to use the GSA SmartPay3 program, which is routinely monitored by the NMB and the Bureau of Fiscal Services (BFS), including monitoring each employee's use of the travel card to ensure only appropriate official government-related expenses are being charged on the card. Accounts are also monitored for any delinquency of payment of the account that may occur.

All NMB travel cardholders are provided with and must complete the required Government Travel Card Training per OMB and GSA. Additionally, all NMB approving officials are required to complete the FTR training course, Approving Officials Responsibilities.

PURCHASE

In FY 2023, the NMB continued its use of the U.S. Government's purchase card program, which helps expedite the purchase of authorized supplies and services. The NMB Office of Fiscal Services reviews and approves all purchase requests prior to ordering supplies or services. All NMB purchase card holders are required to complete the GSA Government SmartPay Purchase cardholder training on an annual basis.



05

APPENDIX

98 GLOSSARY

101 ACRONYMS



GLOSSARY

These definitions are provided for general understanding only. They do not provide definitive definition regarding any matter before the Board and are not to be construed as legal definitions that may be cited in any administrative, legal, or arbitral proceeding.

Act

The Railway Labor Act

Agency

The National Mediation Board

Alternative Dispute Resolution (ADR)

ADR is a process for resolving disputes outside of the judicial system of law. In the venue of the NMB, ADR is the facilitation of interest-based or mutual interest negotiations and grievance mediation.

Amendable Contract

Under the Railway Labor Act, collective bargaining agreements become subject to change on a specified date, rather than expiring as agreements do under the National Labor Relations Act.

Annual Report

NMB's Annual Performance and Accountability Report

Arbitration

A type of dispute resolution process where an arbitrator renders a decision, which usually can be appealed judicially only on a very narrow basis such as fraud.

Arbitration Forum

A committee formed of officials of railroads, rail unions, arbitrators, and the NMB for the purpose of improving the processing of railroad employee grievances.

Board

May be one of the following, depending upon the context in which it appears:

- National Mediation Board (NMB)
- Presidential Emergency Board (PEB)
- National Railroad Adjustment Board (NRAB)
- Special Board of Adjustment (SBA)
- Public Law Board (PLB)
- System Board of Adjustment (SBA)

Carrier

An airline or railroad as defined by sections 151 and 181 of the Railway Labor Act.

CFO

Chief Financial Officer

Class I

A category of the largest U.S. railroads as defined by the Surface Transportation Board.

Collective Bargaining Agreement

A labor contract between a union and a carrier.

Cooling-Off Period

A 30-day period of time preceding the right of parties to a collective bargaining dispute to engage in economic self-help under the RLA.

Craft or Class

A group of employees deemed by the NMB to share a community of work and interest for the purpose of collective bargaining under the RLA.

Direct Negotiations

Negotiations between the parties to a collective bargaining dispute before or apart from NMB mediation.

E-book

A book available via the Internet such as NMB's Annual Performance and Accountability Report.

E-business

The conduct of business on the Internet.

E-filing

An electronic method for submitting documents.

E-verify

A system for online verification.

Facilitation

A process where a neutral helps the parties in a collective bargaining or grievance dispute use ADR problem-solving methods such as interest-based bargaining or grievance mediation.

Facilitated Problem-Solving

This approach to bargaining utilizes a process of problem identification and discussion to reach resolution of issues rather than an exchange of proposals.

Grievances

Complaints of employees or unions arising out of the application or interpretation of collective bargaining agreements.

Grievance Arbitration

A method of resolving grievances whereby an arbitrator determines the outcome.

Grievance Mediation

In the venue of the NMB, using mediation as an alternative to arbitration for resolving grievances.

Impasse

In mediation under the RLA, an impasse is when the NMB determines that further mediation will not resolve a collective bargaining dispute.

Interest Arbitration

A process, under the RLA, to establish the terms of a new or modified collective bargaining agreement through arbitration, rather than through negotiations.

Interest-Based Negotiation

A type of negotiation where the parties collaboratively focus on finding solutions to underlying needs or concerns of each party (i.e., the whys) instead of adversatively negotiating specific positions.

Internet Voting

A web-based balloting option that supplements telephone electronic voting in representation elections.

Laboratory Conditions

Conditions to a representation dispute that ensure the independence of labor and management for the purpose of self-organization and the right of employees to freely determine whether they wish to be represented, or not, for the purpose of collective bargaining.

Legacy Carriers

A term applied to traditional major, hub-based airlines versus regional or point-to-point carriers.

Major Disputes

Disputes between management and a union pertaining to collective bargaining as opposed to grievance disputes known as Minor Disputes.

Mediation

A type of dispute resolution process where a neutral (i.e., a mediator) facilitates agreement between the parties to a collective bargaining dispute, vis-à-vis imposing a settlement on the parties via arbitration.

Minor Disputes

Grievances of employees or unions arising out of the application or interpretation of collective bargaining agreements as opposed to collective bargaining disputes known as Major Disputes.

National Handling

Mediation of a collective bargaining dispute where management of several railroads have chosen to negotiate collectively on a national basis. National Labor Relations Act (NLRA) grants most private sector workers the right to organize and bargain collectively. Air and rail employees, however, are covered by the Railway Labor Act (RLA) rather than the NLRA. National Railroad Adjustment Board—one of three types of tribunals under the RLA for resolving railroad grievances (also see Special Boards of Adjustment and Public Law Boards). NRAB cases are resolved by the carrier and union members with or without a neutral.

National Labor Relations Act (NLRA)

Grants most private sector workers the right to organize and bargain collectively. Air and rail employees, however, are covered by the Railway Labor Act (RLA) rather than the NLRA.

National Railroad Adjustment Board

One of three types of tribunals under the RLA for resolving railroad grievances (also see Special Boards of Adjustment and Public Law Boards). NRAB cases are resolved by the carrier and union members with or without a neutral.

NMB Lyceum

The NMB's open-resource, distance learning website established to provide NMB staff, labor relations practitioners, and the public with training programs relevant to the National Mediation Board and the Railway Labor Act.

Ombudsman

An official of the NMB who receives and addresses problems or complaints of employees or contractors regarding actions of agency managers or staff.

Online Arbitration

An arbitration forum and a form of Online Dispute Resolution where hearings are held in virtual, web-based meeting rooms with live video.

Online Dispute Resolution

The application of internet or web-based technology to resolving disputes.

Open Government Directive

President Obama's Directive of December 8, 2009, requiring federal executive departments and agencies to take specific actions to implement the principles of transparency, participation, and collaboration.

Presidential Emergency Board

A Board established under the Railway Labor Act by the U.S. President to investigate and report on an airline or railroad labor dispute.

Proffer of Arbitration

The step in the process of resolving collective bargaining disputes under the RLA, which follows a determination of impasse by the NMB, whereby the NMB offers voluntary, binding arbitration to the parties as a method for resolving the dispute.

Public Interest Meetings

Under the RLA, the NMB can intervene in an active collective bargaining dispute at any time in the interest of the general public. Usually, one or both parties to a dispute requests the mediation services of the NMB.

Public Law Boards (PLBs)

One of three types of tribunals under the RLA for resolving railroad grievances (also see National Railroad Adjustment Board and Special Boards of Adjustment).

Railway Labor Act (RLA)

A federal law that grants interstate airline and railroad employees the right to organize and bargain collectively. Other private industry employees are covered by the National Labor Relations Act (NLRA).

Representation Dispute

A situation on an airline or railroad where employees in a specific, carrier-wide workgroup seek to organize for the purpose of collectively bargaining with their employer regarding matters of wages, benefits, and working conditions.

Section 3

Section 153 of the RLA pertaining to the National Railroad Adjustment Board.

Section 3 Committee

A group of representatives from freight, regional, and commuter railroads and representatives of major rail unions, whose goal is the improvement of resolution of grievances.

Section 6

Section 156 of the RLA pertaining to the changing of wages, rules, hours, and working conditions.

Section 7

Section 157 of the RLA pertaining to arbitration.

Section 9

Section 159A of the RLA pertaining to Presidential Emergency Boards for certain publicly funded and operated commuter railroads.

Section 10

Section 160 of the RLA pertaining to Presidential Emergency Boards for airlines and railroads other than those covered by Section 9A.

Self-Help

The right of a party to a collective bargaining dispute to unilaterally act in its own best interest. A carrier, for example, may lock disputing employees out of the workplace or implement changes in pay, rules, and working conditions; and the union, for example, may work specifically as required by its collective bargaining agreement or strike.

Showing-of-Interest

In a representation dispute, employees in a craft or class must indicate an interest in being represented for the purpose of collective bargaining by signing authorization cards, which are submitted to the NMB by the representative/s of their choosing.

Special Boards of Adjustment (SBA)

One of three types of tribunals under the RLA for resolving railroad grievances (also see National Railroad Adjustment Board and Public Law Boards).

Status Quo

Situations under the RLA in either collective bargaining or representation disputes where existing pay rates, rules, and working conditions cannot be changed unilaterally, pending the resolution of the dispute in question.

Strike

A work stoppage action initiated by a union.

System Boards of Adjustment (SBA)

An arbitration board pursuant to an agreement by the parties for resolving airline grievances.

System-wide

Under the RLA, a craft or class applies anywhere an airline or railroad operates in the United States.

Telephone Electronic Voting (TEV)

A paperless balloting process using telephones instead of traditional paper ballots.

Work Stoppage

An interruption to the operations of an airline or railroad.

ACRONYMS

ACRONYM	NAME	ACRONYM	NAME
A4A	Airlines for America	CSX	CSX Transportation, Inc.
AAA	American Arbitration Association	CWA	Communication Workers of America
ABA	American Bar Association	CWA/IBT	CWA/IBT Association
ABM	ABM-Onsite Services	D&H	Delaware and Hudson Railway
A-Case	An NMB Designation for a Mediation Case	DM&E	Dakota, Minnesota and Eastern Railroad
ACRE	Association of Commuter Rail Employees	DOMS	Director of the Office of Mediation Services
ADR	Alternative Dispute Resolution	EFT	Electronic Funds Transfer
AFA	Association of Flight Attendants	EH	Eagle Horizon - FEMA
AFL-CIO	American Federation of Labor and Congress of Industrial Organizations	FASAB	Federal Accounting Standards Advisory Board
AFSCME	American Federation of State, County and Municipal Employees	F-Case	An NMB Designation for a Facilitation Case
ALI-CLE	American Law Institute Continuing Legal Education	FEMA	Federal Emergency Management Agency
ALPA	Air Line Pilots Association	FERS	Federal Employees Retirement System
ALRA	Association of Labor Relations Agencies	FMCS	Federal Mediation and Conciliation Service
AMFA	Aircraft Mechanics Fraternal Association	FMFIA	Federal Managers' Financial Integrity Act
AMTRAK	National Railroad Passenger Corporation (NRPC)	FOIA	Freedom of Information Act
ARASA	American Railway and Airway Supervisors Association	FTR	Federal Travel Regulation
ASPA	Alabama State Port Authority	FUI	Findings Upon Investigation
ATDA	American Train Dispatchers Association	FY	Fiscal Year
AVG	Average	G&W	Genesee & Wyoming Inc.
AWS	Alternative Work Schedule	GAAP	Generally Accepted Accounting Principles
AWS	Arbitrator Workspace	GAO	Government Accountability Office
BFS	Bureau of the Fiscal Service	GM-Case	An NMB designation for a Grievance Mediation Case
BLET	Brotherhood of Locomotive Engineers & Trainmen	GPRA	Government Performance and Results Act
BMWED	Brotherhood of Maintenance of Way Employees Division	GSA	General Services Administration
BNSF	Burlington Northern Santa Fe Railway	HEO	Hermanidad de Empleados de Oficina, Comercio y Ramas Anexas de Puerto Rico
BRC	Brotherhood of Railway Carmen	HERE	Hotel Employees and Restaurant Employees Union
BRS	Brotherhood of Railroad Signalmen	IAM	International Association of Machinists and Aerospace Workers
CFO	Chief Financial Officer	IBB	International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers and Helpers
CGE	Concur Government Edition	IBEW	International Brotherhood of Electrical Workers
CN	Canadian National Railway	IBT	International Brotherhood of Teamsters
CP	Canadian Pacific Railway	IBT/HERE	IBT/HERE Employee Representatives' Council
CR-CASE	An NMB Designation for a Representation Case Pre-docketing Investigation	IDP	Individual Development Plan
CRCX	Conrail Shared Assets Operations	ILA	International Longshoremen's Association
CSRS	Civil Service Retirement Act		

ACRONYMS

ACRONYM	NAME	ACRONYM	NAME
ISI	Insufficient Showing of Interest	PPI	Private Personnel Information
METRA	Northeast Illinois Regional Commuter Railroad (NIRCR)	PRISM	A BFS Web-based Procurement System
MTA	Metropolitan Transportation Authority	PRLBC	Passenger Rail Labor Bargaining Coalition
N/A	Not Applicable	PSA	PSA Airlines
NAA	National Academy of Arbitrators	PTRA	Port Terminal Railroad Association
NARR	National Association of Railroad Referees	R-Case	An NMB Designation for a Representation Case
NATS	National Association of Transportation Supervisors	RD-Case	An NMB Designation for a Representation Decertification Case
NCCC	National Carriers' Conference Committee	RITU	Railway Independent Transit Union
NCFO	National Conference of Firemen and Oilers	RLA	Railway Labor Act
NEP	National Exercise Program - FEMA	SBA	Special Board of Adjustment
NICTD	Northern Indiana Commuter Transportation District	SEIU	Service Employees International Union
NIRCR	Northeast Illinois Regional Commuter Railroad (METRA)	SEPTA	Southeastern Pennsylvania Transportation Authority
NLRB	National Labor Relations Board	SFFAS	Statement of Federal Financial Accounting Standards
NMB	National Mediation Board	SMART	International Association of Sheet Metal, Air, Rail and Transportation Workers
NRAB	National Railroad Adjustment Board	SMART-MD	International Association of Sheet Metal, Air, Rail and Transportation Workers - Mechanical Division
NRLC	National Railway Labor Conference	SMART-TD	International Association of Sheet Metal, Air, Rail and Transportation Workers - Transportation Division
NRPC	National Railroad Passenger Corporation (Amtrak)	STB	Surface Transportation Board
OA	Office of Administration - NMB	T-Case	An NMB Designation for a Training Case
OAS	Office of Arbitration Services - NMB	TCU	Transportation Communications Union
OFS	Office of Fiscal Services - NMB	TCU/IAM	Transportation Communications Union affiliation International Association of Machinists and Aerospace Workers
OIS	Office of Information Services - NMB	TOPS	Train Operations, Performance and Service Employees
OLA	Office of Legal Affairs - NMB	TWU	Transport Workers Union of America
OMB	Office of Management and Budget	TWU-IAM	TWU-IAM Association
OMS	Office of Mediation Services - NMB	UNITE	Union of Needletrades, Industrial, and Textile Employees and Hotel Employees and Restaurant Employees International Union
OP-Case	An NMB Designation for an Outreach and Promotion Case	HERE	
OPEIU	Office and Professional Employees International Union	UP	Union Pacific Railroad
OPM	Office of Personnel Management	USW	United Steelworkers
ORB	Other Retirement Benefits	WDI	Withdrawn During Investigation
PAFCA	Professional Airline Flight Control Association		
PANYNJ	Port Authority of New York and New Jersey		
PAR	Pan Am Railways		
PATH	Port Authority Trans-Hudson Corporation (PANYNJ)		
PEB	Presidential Emergency Board		
PLB	Public Law Board		





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