



**AMTRAK** | Office of  
Inspector General  
[www.amtrakoig.gov](http://www.amtrakoig.gov)

**NATIONAL RAILROAD PASSENGER CORPORATION**

# **BUDGET ESTIMATE: FISCAL YEAR 2014**

**SUBMITTED FOR THE USE OF THE COMMITTEES ON APPROPRIATIONS,  
US SENATE AND US HOUSE OF REPRESENTATIVES**

**April 10, 2013**



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**NATIONAL RAILROAD PASSENGER CORPORATION  
OFFICE OF INSPECTOR GENERAL**

**FISCAL YEAR (FY) 2014 BUDGET REQUEST**

**Inspector General's Overview**

The Amtrak Office of Inspector General (OIG) is committed to carrying out its mission under the *Inspector General Act of 1978* (as amended) as a high-performing OIG—delivering timely, high quality, and value-added work to help improve the economy, efficiency, and effectiveness of Amtrak programs and operations. In so doing, we exercise independent oversight of Amtrak—conducting audits, inspections and evaluations, and investigative work—that provides Amtrak, its customers, the public, and the Congress with unbiased assessments of Amtrak programs and operations.

The OIG's FY 2014 budget request is \$25.3 million. Funding at this level will allow us to identify new opportunities for Amtrak to save money and improve in key focus areas; reduce fraud, waste, and abuse; and conduct follow-up work to help Amtrak realize savings opportunities from our past recommendations.

We are committed to the highest standards of excellence in achieving our mission and in being good stewards of our resources. The steps we have taken to increase our skills, capabilities, and capacity, as well as our attention to key focus areas that can have the largest positive impact on Amtrak's operations, have led and will continue to lead to significant improvements in Amtrak's economy, efficiency, and effectiveness.

***Significant Accomplishments***

We are charged with, among other things, ensuring that Amtrak spends its funds wisely, receiving appropriate value for its expenditures. To carry out this charge, our audit, and inspection and evaluation work has centered on eight key focus areas: Amtrak governance, acquisition and procurement, information technology, train operations and business management, human capital management, Recovery Act activities, safety and security, and asset management. In FY 2012 we issued 19 reports and identified over \$18 million in questioned and unsupported costs and funds to be put to better use. The reports also included numerous recommendations to improve Amtrak's operating and program efficiency and effectiveness.

Our investigators secured 11 indictments, two convictions, and \$110,799 in cost savings and recoveries. Investigations opened 55 cases, closed 51 cases, processed 326 hotline complaints, and issued seven management information reports with recommendations to improve Amtrak programs and operations.

The cumulative effect of our work has also yielded significant results. Examples of our work include three reports that discussed issues surrounding on-time-performance incentives paid by Amtrak to host railroads, over whose tracks Amtrak trains run. Despite the submission of inaccurate invoices from the railroads, weaknesses in Amtrak's invoice-review process allowed invoices to be paid. Over time, OIG has identified over \$91.3 million in overpayments to host railroads. As a result of our work, Amtrak has realized more than \$38.4 million in savings from settlements with host railroads. This amount includes over \$19 million in cash or credits and more than \$19.4 million from a release of claims for on-time-performance incentives. Additionally, Amtrak has the opportunity to recover over \$23.8 million in overpayments identified by our office in thirteen reports issued since August 2001.

Examples of our accomplishments during FY 2012 include:

- Testimony on Amtrak's food and beverage program updated our June 2011 report with actions Amtrak is taking to address revenue losses due to control weaknesses that leave the company vulnerable to fraud, waste, and abuse. While OIG work on food and beverage program management is ongoing, preliminary observations show that fragmented management is hindering efforts to reduce losses and improve service. Issues include accountability and planning. We suggested that Amtrak manage its food and beverage service through one responsible office, charge a single official with reducing operating losses from the almost \$85 million in FY 2011, and require that official to develop a specific 5-year plan for operating-loss reduction.
- We determined that Amtrak does not have a formal, coordinated, and systematic enterprise-wide framework for identifying, analyzing, and managing risk. In commenting on our report, the Chairman of the Board of Directors and the President and CEO stated that it is imperative that the Board discuss our recommendations with an answer to the time, resources, and priority needed to make a commitment. Once the Board has had an opportunity to understand the commitment this will take, guidance will be provided to management, and the company will provide the Office of Inspector General with more detailed information about Amtrak's plan to implement enterprise risk management.

- We reviewed Amtrak's progress in implementing provisions of the Passenger Rail Investment and Improvement Act of 2008, and found that while headway has been made, five outstanding issues represent opportunities for significant savings. The most significant among these is the potential for savings totaling \$400 million if the company's debt portfolio is restructured.
- We identified over \$14 million in funds that could be put to better use due to weaknesses in Amtrak's invoice-review process.
- We found \$2 million in unsupported costs involving contract modification charges for overhead billed by a construction company.
- We identified \$1.2 million in questioned costs in American Recovery and Reinvestment Act (ARRA) invoice charges.
- In reviewing controls over the use of temporary management assignments (TMA), we determined that weak controls over the implementation of the TMA policy, coupled with inconsistent practices for paying back wages, may have serious financial consequences for Amtrak. If these weaknesses are not addressed, Amtrak may face additional financial consequences and pay inequity among employees in the future, when the current round of labor negotiations concludes.
- A report on mechanical maintenance discussed how improved practices resulting from an earlier OIG review have significantly enhanced the performance of Amtrak's Acela equipment, and how such practices could benefit the performance of equipment maintenance throughout the company. One such tool embraced by Amtrak has been reliability-centered maintenance, which assesses whether objective evidence exists of the need for maintenance. More management accountability and technical support are also hallmarks of the Acela maintenance approach. We recommended that Amtrak utilize this approach in improving its entire fleet, and management has agreed to do so.
- OIG also reported on Amtrak's experience in implementing its Strategic Asset Management program, which afforded many lessons about opportunities to improve the implementation of future information technology projects. The number, significance, cost, and time needed to address implementation issues all have been greater than anticipated. During our review, significant issues continued to surface, indicating a system not yet stable. As a result, the company was still dealing with adverse effects on business operations and financial performance some 9 months after deploying its asset management program. Primary causes included design and configuration shortfalls, insufficient requirements-gathering and testing, inadequate training, and an under-developed



user-support organization. We made several short- and long-term recommendations, all of which were agreed-to by management.

- Our investigators have continued to work with Amtrak management to address potential fraud activity in areas of importance to Amtrak, including claims, health care, procurement and contracting, and product substitution.
- We reported on overtime fraud and abuse by employees of Amtrak's Mid-Atlantic Communications and Signals Department, finding that multiple employees defrauded Amtrak by being paid for hours not worked. Other serious abuses uncovered during this investigation included misuse of computer resources and a pervasive lack of supervision by responsible union and management officials. Amtrak agreed with all four of our recommendations.
- We also executed memorandums of understanding with the Amtrak Police Department and with several federal offices of Inspectors General to increase investigative effectiveness and efficiencies.

### ***Significant Actions Taken to Strengthen OIG Operations***

We have completed a comprehensive transformation effort that has positioned the office to function as a mainstream OIG and ultimately achieve our goal of being a model OIG. The improvements in operations flow largely from recommendations made by the National Academy of Public Administration (NAPA) and other internal reviews. The reviews provided a basis for developing specific prioritized action plans to improve internal processes, policies, and management practices. Key improvements include:

- We revised our Strategic Plan to clearly articulate our vision to operate as a model OIG and to establish goals, strategies, and performance indicators to achieve the vision and assess our progress. Our plan covers FYs 2013–2017 and supports Amtrak's strategic plan, particularly its goal of attaining a standard of organizational excellence.
- As part of setting benchmarks for our new strategic goals, we surveyed over 50 of our stakeholders, including Amtrak Board members, Amtrak executives, and congressional committee staffs. Eighty-five percent of the stakeholder responses either agreed or strongly agreed that the OIG was adding value and working well with Amtrak management.
- A survey of staff satisfaction was undertaken with an 87-percent response. Over 80 percent of respondents agreed or strongly agreed that we are effectively achieving

our workforce-related strategic goal, and 94 percent stated agreement or strong agreement that our work with Amtrak is independent and professional.

- A customizable briefing was developed to help Amtrak executives and staff and outside stakeholders understand the OIG mission and operations, and fraud awareness briefings were delivered to over 450 Amtrak employees.
- A five-step Audit and Inspections and Evaluations work planning process was developed and implemented.
- Comprehensive training classes were conducted for the audit and inspection/evaluation staff on TeamMate,<sup>a</sup> 2011 revisions to the Yellow Book, working paper preparation, and cross-indexing for working papers and draft and final reports. TeamMate procedures and protocol documents were also completed and provided to the staff.
- Policy changes were made to strengthen our work process for approving, distributing, and redacting reports.
- The OIG independence team completed 17 action items that it had identified to improve our processes, policies, and management practices.

In the Human Capital Management area, we

- hired key staff for Audits, Inspections and Evaluations, Investigations, and Mission Support;
- completed office renovations that provided improved work space for OIG staff; and
- funded training classes for management and employee development and staff certifications.

Results of recent peer reviews of the Audit and Investigative function validated that our processes are sound. OIG's Office of Audits was the subject of a Council of the Inspectors General on Integrity and Efficiency (CIGIE) peer review during FY 2013 by the Tennessee Valley Authority (TVA). TVA OIG determined the system of quality control for our audit function has been suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Accordingly, TVA OIG provided a "pass" rating, and no recommendations were made.

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<sup>a</sup> Providing a paperless strategy for managing audits, TeamMate is considered the industry standard in audit management software.



OIG's Office of Investigations was also the subject of a peer review during this reporting period by the Nuclear Regulatory Commission (NRC). The NRC OIG concluded that the system of internal safeguards and management procedures for the investigative function of the Amtrak OIG in effect for the year ending February 28, 2013, is in compliance with the quality standards established by the CIGIE and the Attorney General's Guidelines. These safeguards and our procedures provide reasonable assurance of conforming with professional standards in the conduct of its investigations.

Our ability to complete work that we have underway in audit/inspection and evaluation/investigations areas and to strengthen OIG operations — will be determined in large part by the budget that we receive.

## **Authority**

The Inspector General Act of 1978 (Public Law 95-452, 5 USC Appendix 3), as amended in 1988 (P.L. 100-504), established the Office of Inspector General for Amtrak to consolidate existing investigative and audit resources into an independent organization headed by the Inspector General to promote economy, efficiency, and effectiveness; and to detect and prevent fraud, waste, and abuse. Subsequently, the Inspector General Reform Act of 2008 (P.L. 110-409) amended and strengthened the authority of the Inspectors General.

## **Mission**

To provide independent, objective oversight of Amtrak's programs and operations through audits, inspections, evaluations, and investigations focused on recommending improvements to Amtrak's economy, efficiency, and effectiveness; preventing and detecting fraud, waste, and abuse; and providing Congress, Amtrak management, and Amtrak's Board of Directors with timely information about problems and deficiencies relating to Amtrak's programs and operations.

## **Vision**

The Amtrak OIG will operate as a model OIG, generating objective and sophisticated products that add value. Utilizing modern infrastructure and effective support systems, and following efficient, disciplined processes that meet the

standards of the accountability community, our diverse and talented team will work professionally with, but independently from, Amtrak management.

## Guiding Principles

Amtrak OIG's guiding principles are important because they form the integrated process to accomplish our mission and conduct day-to-day operations:

- **High Quality, Relevance, and Timeliness**—Provide valuable and timely service. Work products are high-quality, relevant, timely, add value, and are responsive to the needs of Amtrak and its stakeholders.
- **Innovation**—Be innovative, question existing procedures, and suggest improvements. New ideas and creativity are fundamental to continued growth, development, and problem-solving.
- **Respecting and Developing People**—Create an environment that supports gathering, sharing, and retaining knowledge; fosters treating everyone fairly and with mutual respect through words and actions; ensures professional growth; and values the diverse backgrounds, skills, and perspectives of employees.
- **Professionalism**—Be committed to our professional standards and foster relationships with stakeholders that rely on communication and cooperation. Relationships with program managers are based on a shared commitment to improving program operations and effectiveness.
- **Independence and Objectivity**—Be committed to carrying out our mission with objectivity and independence, both in appearance and fact.
- **Customer Service**—Strive to be aware of the needs of stakeholders and work with Amtrak's President and CEO, the Board of Directors, and the Congress to improve program management.

## Organization

The OIG headquarters is based in Washington, D.C., with field offices in Boston, Chicago, Los Angeles, and Philadelphia.

The Office of **Audits** conducts performance and financial audits across the spectrum of Amtrak's support and operational activities. It produces reports on those activities aimed at improving Amtrak's economy, efficiency, and effectiveness, while seeking to detect and prevent fraud, waste, and abuse. The group conducts its work in accordance with generally accepted government auditing standards.

The Office of **Inspections and Evaluations** (I&E), conducts evaluations of Amtrak programs and operations to identify opportunities to improve cost efficiency and effectiveness and the overall quality of service delivery throughout Amtrak.

The **Office of Investigations** (OI) pursues allegations of fraud, waste, abuse, and misconduct that could affect Amtrak's programs, operations, assets, and other resources. Investigative findings are referred to the Department of Justice for criminal prosecution or civil litigation, or to Amtrak management for administrative action. The office develops recommendations to reduce Amtrak's vulnerability to criminal activity.

The **General Counsel** provides legal assistance and advice to OIG senior management and supports audits, evaluations, special reviews, and investigations. Counsel coordinates with outside attorneys, including local and federal agencies and law enforcement attorneys, and appears in court on behalf of OIG and its employees.

The **Office of Mission Support** provides financial management, procurement, human capital management, administrative, information technology, and communications expertise to support OIG.

## Summary of Fiscal Year 2014 Budget Request

*(dollars in millions)*

	FY 2012	FY 2013	FY 2014
President's Request	22.0	22.0	25.3
Appropriation	20.5	19.4	TBD

**For FY 2014, the Amtrak Office of Inspector General requests \$25.3 million.** This level of funding will allow us to sustain the improvements made to become a mainstream OIG and to continue to deliver high-quality work that identifies cost savings for and improves Amtrak operations and programs. This budget includes \$144,000 for training requirements for the Inspector General's office for FY 2014, and \$52,000 to support the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

In accordance with Public Law 110-409, the *Inspector General Reform Act of 2008*, the Inspector General certifies that the \$144,000 for staff training satisfies all known training requirements for FY 2014.

The OIG's FY 2014 budget request is broken down as follows (rounded):

- \$22.4 million will be dedicated to personnel and related costs.
- \$1.6 million will be dedicated to operational and equipment expenses, including funding for office space, special equipment for criminal investigators, staff training, and information technology equipment and support services.
- \$1.3 million will be dedicated to consultants and contracted services.

Funding of \$25.3 million will allow us to support 99 FTEs and help ensure the OIG's effective oversight of Amtrak's programs and operations. In particular, it would allow us to fully implement a very successful forensic auditing effort, using data analytics tools, that was initiated at the end of FY 2012. For example, initial efforts have identified \$3.5 million in duplicate payments to vendors and, in just a few months Amtrak recovered over \$1.5 million. We believe there are tremendous potential cost savings and control improvement opportunities by fully implementing the forensic auditing effort across Amtrak's six key business areas, which have costs and revenues valued collectively at over \$7 billion per year.

In addition, H.R.152, the Hurricane Sandy Emergency Supplemental Appropriations Act, provided Amtrak with \$118 million in funding for necessary repairs related to the consequences of Hurricane Sandy as well as Northeast Corridor infrastructure recovery and resiliency. The FY 2014 budget request would also allow us to dedicate resources to the oversight of Amtrak's use of the supplemental funding.

## **Key Focus Areas for FY 2014 OIG Work**

During FY 2014 we will focus our audit, inspection and evaluation, and investigative efforts in the areas discussed below, subject to available resources. Our overall goal will be to identify ways to improve the economy, efficiency, and effectiveness of Amtrak's programs and operations, while detecting and preventing fraud, waste, and abuse. Our work will build off of our FY 2013 Audit and Inspection and Evaluation Plan for addressing the focus areas discussed below.

### ***Governance***

Over the past 10 years, the subject of corporate governance and risk management has received increasing attention. Corporate governance is defined as a system of management controls encompassing policies, processes, and people, which serves the needs of shareholders and other stakeholders, by directing and controlling management activities with good business savvy, objectivity, accountability, and integrity. Effective risk management processes are essential to provide assurance that management controls are in place and operating effectively and to help avoid events that could prove catastrophic to an organization's financial and operational health.

During FY 2014 we will focus on assessing Amtrak's progress in implementing its strategic plan and our recommendation to establish a risk management framework for the company. We will identify processes that have been established by Amtrak management and the Board of Directors to monitor strategic initiatives and identify and mitigate risks. We will also review the effectiveness and efficiency with which these processes are being implemented. In addition, we will continue to oversee Amtrak's financial statement audit and review management controls in several business areas, using modern data analytics techniques.

### ***Acquisition and Procurement***

Amtrak's planned and reported expenditures in the areas of acquisition and procurement represent a significant portion of the company's budget each year. Amtrak's FY 2011 expenditures for fuel, power, and utilities totaled over \$337 million. Amtrak has ongoing and planned infrastructure and fleet investments that total in the billions of dollars. OIG reviews in these areas provide opportunities to improve resource utilization and reduce Amtrak's reliance on federal subsidies.

In FY 2014, our Audits group plans to conduct selected performance audits of Amtrak's acquisition and procurement policies, processes, and practices, to identify systemic risks and make recommendations for improvement. Our efforts will include pre- and/or post-award reviews of large contracts, with the goal of identifying cost savings and determining whether costs are being properly controlled, desired outcomes are being achieved, and appropriate oversight is occurring. Further, we plan to review Amtrak's use of strategic sourcing practices.

### ***Information Technology***

Passenger railroad businesses are labor- and capital-intensive. These businesses increasingly rely on modern information technology (IT) to improve labor and asset productivity and deliver safe and reliable customer service. Many of Amtrak's existing information systems and IT infrastructure in the areas of reservations and ticketing, supply chain, and operations are outdated, inefficient, and increasingly prone to failure. The increasing risk of failure in business-critical systems must be addressed to ensure resilience and continuity of operations. At the same time, addressing these issues will be costly.

During FY 2014 our work will focus on assessing the economy, efficiency, and effectiveness of some of Amtrak's key IT programs, such as the Centralized Electrification and Traffic Control System, the eTicketing System, and/or the Next Generation Reservation System.

### ***Train Operations and Business Management***

Amtrak operates over 300 daily trains on over 21,000 miles of rails. It serves 528 stations in 46 states, 3 Canadian provinces, and the District of Columbia. In 2011, Amtrak transported more than 30 million intercity passengers. In addition to evaluating Amtrak's compliance with laws and federal regulations, we are continually looking for opportunities for Amtrak to improve the effectiveness and efficiency of its train operations and business management.

During FY 2014, our work will focus on Amtrak's crew scheduling processes, its ticket pricing and discount policies, and Amtrak's high-speed rail plans for the Northeast Corridor.

## ***Human Capital Management***

Amtrak employs approximately 18,000 agreement-covered (union) employees and approximately 3,000 non-agreement-covered (management) employees, located throughout the United States. Amtrak faces many of the same challenges and opportunities as do most other companies of its size in efficiently and effectively managing this large, diverse workforce. Being a service organization and the only intercity passenger rail operator in the United States, the effective development and management of its talented employees are critical to its success. Our work will focus on identifying opportunities for Amtrak to improve the efficiency and effectiveness of its human capital management policies and practices.

During FY 2014, we plan to focus on areas related to Amtrak's management of overtime and employee absenteeism. In addition, as resources become available, we are considering audits or evaluations of Amtrak's health care programs, looking to identify areas susceptible to fraud, waste, or abuse, and reviewing whether controls are adequate to limit the risks.

## ***Safety and Security***

Since 2004, the need to protect rail infrastructure from terrorist attacks has been critical because of the bombings of the Madrid and Mumbai rail systems. Since 2005, the Department of Homeland Security Transit Security Grant Program has provided more than \$97 million in grant funding to Amtrak to protect critical infrastructure. The Amtrak Police Department has used these funds for planning and assessments, infrastructure protection, training, and public awareness and exercises. While most of our work involves safety and security issues, we intend to focus on Amtrak's use of grant funds to improve security and the efficiency and effectiveness of Amtrak's specific safety and security initiatives, policies, and practices. During FY 2014 we plan to continue to review the efficiency and effectiveness of selected security improvement efforts.

## ***Asset Management***

Amtrak owns over 2,000 pieces of rail equipment, with a replacement value of over \$12 billion. In addition, Amtrak owns over 1,300 facilities, 1,186 bridges, 17 tunnels, and over 600 miles of right-of-way, along with the associated signals, catenary, and track, valued at over \$17 billion. Optimizing the utilization of these assets will help Amtrak achieve its corporate goals and improve the overall financial health of the



company. Our work will focus on identifying opportunities for Amtrak to improve the utilization and management of its physical assets.

During FY 2014, as resources become available, we plan to continue to examine the management of Amtrak's infrastructure assets in the Northeast Corridor, including Amtrak's plan for addressing the backlog of maintenance required, and its plans for future capacity improvements.

### ***Investigative Focus***

In FY 2014, as resources permit, our investigators will continue using innovative and proactive investigative tools such as digital forensics and data mining/data analysis to detect and deter fraudulent activity, and make recommendations for management efficiencies across the spectrum of Amtrak programs and operations.

Investigations will also seek to leverage technology to identify additional innovative and proactive tools and continue to be reactive to hotline complaints and other allegations of fraud waste and abuse.

**BUDGET REQUEST BY SOURCE OF FUNDS  
NATIONAL RAILROAD PASSENGER CORPORATION  
OFFICE OF INSPECTOR GENERAL**

**APPROPRIATION  
(\$000)**

<b>ACCOUNT NAME</b>	<b>FY 2012 ACTUAL</b>	<b>FY 2013 APPROPRIATION</b>	<b>FY 2014 REQUEST</b>
<b>Salaries and Expenses</b>	<b>20,500</b>	<b>19,428</b>	<b>25,300</b>

**FEDERAL RAILROAD ADMINISTRATION GRANTS  
(\$000)**

	<b>FY 2012 ACTUAL</b>	<b>FY 2013 ESTIMATE</b>	<b>FY 2014 PROJECTION</b>
<b>Operations Grant<sup>a</sup></b>	<b>2,715</b>	<b>-</b>	<b>-</b>
<b>ARRA (Recovery Act) Oversight Grant<sup>b</sup></b>	<b>921</b>	<b>1,786</b>	<b>-</b>

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<sup>a</sup> Prior-year Federal Railroad Administration grant that expired on September 30, 2012.

<sup>b</sup> \$5.0 million for American Recovery and Reinvestment Act (ARRA) oversight for FY 2009 through FY 2013. A total of \$2,293,000 was spent in FY 2009 through FY 2011.

**OBJECT CLASSIFICATION  
NATIONAL RAILROAD PASSENGER CORPORATION  
OFFICE OF INSPECTOR GENERAL  
SALARIES AND EXPENSES  
(\$000)**

**OMB ACCOUNT ID:  
575-00-2996**

		<b>FY 2012 ACTUAL<sup>a</sup></b>	<b>FY 2013 ESTIMATE<sup>b</sup></b>	<b>FY 2014 REQUEST</b>
	Personnel compensation:			
11.1	Full-time permanent	10,270	10,037	12,739
11.5	Other personnel compensation	-	-	-
11.9	<b><i>Total Personnel Compensation</i></b>	<b>10,270</b>	<b>10,037</b>	<b>12,739</b>
12.1	Personnel benefits	6,663	6,991	9,670
21.0	Travel and transportation (persons)	343	277	308
22.0	Transportation (things)	8	7	9
23.2	Rental payments to others	463	468	468
23.3	Communications, utilities, and miscellaneous charges	248	208	122
24.0	Printing and reproduction	4	0	0
25.1	Advisory and assistance services	1,389	702	1,298
25.2	Other services from nonfederal sources	86	67	113
25.3	Other purchases of goods and services from government accounts	754	448	311
26.0	Supplies and materials	148	131	161
31.0	Equipment	123	92	101
99.0	<b><i>Subtotal, direct obligations</i></b>	<b>20,499</b>	<b>19,428</b>	<b>25,300</b>
99.9	<b><i>Total obligations</i></b>	<b>20,499</b>	<b>19,428</b>	<b>25,300</b>

<sup>a</sup> Does not include a Federal Railroad Administration grant of \$2.7 million from previous years, which was primarily spent on advisory, and assistance services and American Recovery and Reinvestment Act funding of \$921,000 spent on personnel and benefits costs.

<sup>b</sup> Does not include ARRA funding of \$1.8 million spent on personnel and benefits costs.

**NATIONAL RAILROAD PASSENGER CORPORATION  
OFFICE OF INSPECTOR GENERAL  
PERSONNEL RESOURCES—SUMMARY  
AUTHORIZED FULL-TIME EQUIVALENTS (FTEs)**

<b>ACCOUNT NAME</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Estimate</b>	<b>FY 2014 Request</b>
<b>Salaries and Expenses</b>	82	80	99
<b>ARRA Grant</b>	6	9	-
<b>Total</b>	88	89	99