

Fiscal Year (FY) 2003 Budget Estimates

Office of the Inspector General (OIG)

Appropriation



February 2002

**OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates**

Summary:

(Dollars in Thousands)

FY 2001	Price	Program	FY 2002	Price	Program	FY 2003
<u>Actual</u>	<u>Change</u>	<u>Change</u>	<u>Estimate</u>	<u>Change</u>	<u>Change</u>	<u>Estimate</u>
145,404	5,429	1,847	152,680	12,930	-170	165,440

I. Description of Operations Financed:

The Office of the Inspector General (OIG) is statutorily responsible for the conduct of audits and investigations for the Department of Defense (DoD). Section 1117 of the FY 1983 Department of Defense Authorization Act (Public Law 97-252) established an Inspector General for the Department of Defense by amending Public Law 95-454, the Inspector General Act of 1978.

The Inspectors General for the Federal Government are independent offices which: (1) audit and investigate programs and operations; (2) recommend policies for, and coordinate activities to, promote economy, efficiency and effectiveness in programs and operations by preventing and detecting fraud and abuse; and (3) keep the heads of agencies and the Congress fully informed about problems and deficiencies in programs and operations and the necessity for, and progress of, corrective action.

This budget request will enable reasonably adequate coverage of the Department's major functions and high risk areas, although there will be shortfalls of coverage in some areas. The funding change is a net increase of \$12.76 million. This increase is due to price growth (\$12.9 million) with \$8.275 million due to the full funding of the government's share of the Civil Service Retirement System costs and the accrual costs for retiree Federal Health Benefit Program costs for current employees. Program increases for critical replacement of investigative equipment and implementation of classified communication connectivity at investigative locations are offset by the reduction in 11 full-time equivalent staffing (\$-1.1 million) and shift to maintaining rather than developing the electronic workflow system (-\$0.8 million).

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

II. Force Structure Summary:

Audit

The Office of the Assistant Inspector General for Auditing conducts audits and evaluations on all facets of DoD operations. The work results in recommendations for reducing costs, improving performance, strengthening internal controls and achieving compliance with laws and regulations. Audit and evaluation topics are determined by law, requests from the Secretary of Defense and other managers, Hotline allegations, congressional requests and analyses of risk in DoD programs. There is particular emphasis on information assurance, acquisition, logistics and financial management. The IG auditors and evaluators also assist in investigations and litigation, lead DoD-wide audits, and participate as advisors, at DoD management request, in many task forces, process actions teams and studies. In addition, the office provides the oversight and policy for activities of the Service Audit organizations, Defense Contract Audit Agency and public accounting firms under the Single Audit Act. It is also the focal point for General Accounting Office activity in the DoD, and performs follow-up on General Accounting Office and Office of Inspector General reports.

Criminal Investigations

The Office of the Assistant Inspector General for Investigations (OAIG-INV) consists of its headquarters office and operating field locations. The operating field elements, as the criminal investigation arm of the IG, initiate and conduct investigations of suspected criminal violations, primarily contract and procurement fraud, computer fraud, antitrust violations, cost-mischarging violations, bribery, corruption, technology transfer, product substitution, environmental crime, large-scale thefts of Government property from the Defense Reutilization Management Office, and health care provider fraud. The OAIG-INV also develops information related to criminal investigations, detects fraud where it currently exists, and promotes awareness in all elements of the DoD regarding the impact of fraud on resources and programs. The headquarters provides administrative

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

support, oversight and operational guidance to the operating field elements. The Computer

Crimes Program has expanded the investigative capability in detecting and investigating computer fraud, and is an active participant in both the Joint Task Force - Computer

II. Force Structure Summary (continued):

Network Operations, Law Enforcement/Counter Intelligence Center and the National Infrastructure Protection Center. Under the DoD Computer Network Defense directive, the OAIG-INV is responsible for the establishment and operation of the law enforcement portion of the LECIC databases. As a direct result of the Terrorist Attacks of September 11, 2001, the DCIS is participating in the Joint Terrorism Task Forces (JTTF) with the FBI throughout the U.S. to protect DoD programs and operations, specifically the DoD procurement system, through reactive and proactive investigative efforts. The Special Operations and Intelligence Liaison Program has greatly expanded the OAIG-INV involvement in technology transfer investigations, and a new program has been established to deal with investigations in the area of electronic business (E-Business). The DoD Hotline receives reports from DoD personnel and the public of allegations of fraud, waste and mismanagement. The DoD Hotline conducts inquiries, as well as tracks cases referred to other DoD investigative, audit and operational organizations resulting from DoD Hotline contacts. The DoD Hotline provides oversight with respect to hotlines operated by inspectors general of other DoD components. The Office of Criminal Investigative Policy and Oversight (CIPO) evaluates the performance of and develops and implements policy for the DoD law enforcement community. CIPO also manages the IG Subpoena program for the military criminal investigative organizations and administers the DoD Voluntary Disclosure Program.

Other Components, Office of the Inspector General

The Inspector General and Deputy Inspector General provide general management and supervision of the activities of the Inspector General organization. They participate in

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

all major policy, planning and operational decisions. The Deputy Inspector General assumes the duties of the Inspector General in the absence of the latter.

The Office of Congressional Liaison is a staff element of the immediate Office of the Inspector General. It reviews and analyzes pending and proposed legislation affecting the Department and the Inspector General, provides support for Inspector General witnesses who testify at congressional hearings, processes responses to congressional correspondence and coordinates meetings with congressional staff.

II. Force Structure Summary (continued):

The Office of Departmental Inquiries reports to the Deputy Inspector General. This office conducts non-criminal investigations into allegations of waste, mismanagement, whistleblower reprisal and senior official misconduct, and performs oversight on similar types of investigations conducted by the DoD components.

The Office of Intelligence Review reports to the Deputy Inspector General. This office evaluates, monitors, and reviews the programs, policies, procedures, and functions of the Intelligence Community within the DoD, ensuring intelligence resources are properly managed. This office coordinates and oversees the functions of the Interagency Intelligence Community Inspector General Forum, serves as issue coordinator for the DoD Joint Intelligence Oversight Coordination Group, is the DoD coordinator on all classified Whistleblower Protection cases and monitors service and agency reviews of security and counterintelligence within all DoD test and laboratory facilities.

The Office of Administration and Information Management reports on administrative support matters to the Deputy Inspector General. The Director for Administration and Information Management oversees four directorates: the Financial Management Directorate, the Personnel and Security Directorate, the Information Systems Directorate and the

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

Administration and Logistics Services Directorate. Each supervise and carry out administrative and logistical functions in support of the day-to-day operations of the OIG.

**OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates**

III. Financial Summary (\$ in thousands)

A. Activity Group

	FY 2001 <u>ACTUAL</u>	FY 2002			FY 2003 <u>ESTIMATE</u>
		<u>BUDGET REQUEST</u>	<u>APPROPRIATION</u>	<u>CURRENT ESTIMATE</u>	
AUDIT	66,524	68,674	68,337	67,659	73,849
Civ Pay	48,829	51,084	50,650	51,081	56,427
Travel	3,115	3,290	3,267	3,178	3,185
Other	14,580	14,300	14,420	13,400	14,237
INVESTIGATIONS	59,534	62,652	62,579	62,219	68,118
Civ Pay	44,734	48,070	47,460	47,408	51,846
Travel	3,383	2,882	2,978	3,470	3,512
Other	11,417	11,700	12,141	11,341	12,760
OTHER OIG	17,819	18,895	19,305	19,027	21,473
Civ Pay	13,583	14,736	14,982	15,002	17,155
Travel	300	276	333	315	328
Other	3,936	3,883	3,990	3,710	3,990
OPERATIONS TOTAL	143,877	150,221	150,221	148,905	163,440
Civ Pay	107,146	113,890	113,092	113,491	125,428
Travel	6,798	6,448	6,578	6,963	7,025
Other	29,933	29,883	30,551	28,451	30,987
PROCUREMENT	1,527	1,800	1,800	3,775	2,000
TOTAL	145,404	152,021	152,021	152,680	165,440

OFFICE OF THE INSPECTOR GENERAL
 Budget Activity 4
 Fiscal Year (FY) 2003 Budget Estimates

III. Financial Summary (\$ in thousands)

B. Reconciliation Summary:

	<u>Change</u> <u>FY 2002/2002</u>	<u>Change</u> <u>FY 2002/2003</u>
1. Baseline Funding	152,021	152,680
a. Congressional Adjustments (Distributed)	0	0
b. Congressional Adjustments (Undistributed)	-259	0
c. Congressional Adjustments (General Provision)	-1,057	0
d. Congressional Earmarks	0	0
e. Congressional Earmark Billpayers	0	0
2. Appropriated Amount (Subtotal)	150,705	
a. Adjustments to Meet Congressional Intent	0	
b. Across-the-board Reduction (Recission)	0	
3. Functional Transfer	0	598
4. Price Change	0	12,930
5. Program Changes	1,975	-768
6. Current Estimate	152,680	165,440

OFFICE OF THE INSPECTOR GENERAL
 Budget Activity 4
 Fiscal Year (FY) 2003 Budget Estimates

C. <u>Reconciliation of Increases and Decreases:</u>	<u>Amount</u>	<u>Total</u>
1. FY 2002 President's Budget Request		152,021
2. Congressional Adjustments (Distributed)		0

III. Financial Summary (\$ in thousands)

C. <u>Reconciliation of Increases and Decreases:</u>	<u>Amount</u>	<u>Total</u>
3. Congressional Adjustments (Undistributed)		-259
4. Congressional Adjustments (General Provisions) Section 8123		-1,057
5. Congressional Earmarks		0
6. FY 2002 Appropriated Amount		150,705
7. FY 2002 Recission		0
8. Transfers In		0
9. Transfers Out		0
10. Price Growth		0
11. Program Increases		0

**OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates**

Procurement Funds Carryover 1,975
Includes \$1 million for the Electronic Workflow Project. Implementation delayed until process review and economic analysis validates project implementation.

12. Total Increases 1,975
13. Program Decreases 0

III. Financial Summary (\$ in thousands)

C. Reconciliation of Increases and Decreases:

Amount Total

14. Total Decreases 0
15. Revised FY 2002 Budget 152,680
16. Price Growth 12,930

Includes 8.275 million for full funding of the Civil Service Retirement System costs and estimated accrual costs for current employees' Federal Employees Health Benefit retirement costs

17. Transfers In

Requested transfer of \$786 thousand from the

**OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates**

Washington Headquarters Services Human Resource Services Center. The transfer realigns the funding and 8 full-time equivalents to allow the OIG to fund obtain personnel management support from the Defense Finance and Accounting Service.

786

18. Transfers Out

Requested transfer of \$188 thousand to the Department of Army Defense Contracting Command, Washington. The transfer realigns the funding and two full-time equivalents for contracting support.

III. Financial Summary (\$ in thousands)

C. <u>Reconciliation of Increases and Decreases:</u>	<u>Amount</u>	<u>Total</u>
19. Program Increases		
a. Increase in workers compensation bill from \$395 to \$481 thousand	86	
b. Computer Network Defense, SIPRNET Connectivity In FY 2002 connectivity to the Secret Internet Protocol Router Network for 12 OIG investigative Field locations will be implemented. In FY 2003 Program includes implementation for 24 locations for a net increase of \$408 thousand.	408	

**OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates**

c.	Investigative equipment replacement (replacement cycle for ballistic vests and weapons and and delayed technical equipment replacements due to FY 2002 funding reductions)	566	
d.	Anticipated workload adjustments for Working Capital Funds; periodic security investigations and financial services.	62	
20.	Total Increases		1,112
21.	Program Decreases		
a.	Reduction in 11 full-time equivalent staff and related support costs	-1,080	

III. Financial Summary (\$ in thousands)

C. Reconciliation of Increases and Decreases:

b.	Reduction in Electronic Workflow System funding shift to operating costs	-800	
22.	Total Decreases		-1,880
23.	FY 2003 Budget Request		165,440

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

IV. Performance Criteria and Evaluation:

Audit performance should be assessed in terms of impact on DoD programs. In FY 2001, the Office of the Assistant Inspector General for Auditing produced 181 reports, which identified potential monetary benefits of \$413.5 million. Several hundred recommendations were made and over 96 percent were implemented to improve the Department's operational effectiveness and protect assets from misuse. The Congress and senior DoD officials requested and used IG audit and evaluation reports on such significant matters as information system projects, chemical and biological defense, contract pricing, maintenance, supply management, special acquisition programs, outsourcing decisions, communications, financial management, health care, environmental compliance, special operations, and military absentee voting.

The Department of Defense is confronting a period of higher than normal risks throughout its operations. Those risks are elevated by the disruptions caused by ongoing military operations; continued restructuring; ever-increasing reliance on automated information systems and a history of developmental problems; security vulnerabilities; and the introduction of numerous new processes, many of which are untried in DoD settings and not well understood by the workforce. Given those risks, virtually all of the audit effort is focused on the high risk areas like weapon and information systems acquisition, contract management, and inventory management. This is becoming increasingly difficult. The Chief Financial Officer Act of 1990, as amended by the Federal Financial Management Act of 1994, necessitates the largest recurring commitment of auditors ever to a single purpose. Section 1008 of the National Defense Authorization Act for FY 2002 directs the IG to redirect resources slated for financial statement audits into audits of oversight and improvement of financial management systems. In addition to the redirection from the Defense Authorization Act, the Intelligence Authorization Act for FY 2002 requires the IG to audit the form and content of the financial statements of the National Security Agency, National Imagery and Mapping Agency, and Defense Intelligence Agency. Also, the IG has been called on increasingly to participate in joint efforts like acquisition reform

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

studies, logistics reform studies and process action teams to revamp DoD travel, transportation and bill paying processes. The auditors are currently supporting 36 such efforts, which are very beneficial, but do not result in reports that

IV. Performance Criteria and Evaluation (Continued)

can be reflected in IG productivity statistics. Also, supporting those efforts reduces the number of operational audits and evaluations. The budget request funds the mandatory financial statement auditing requirements, but the level of effort in other high risk areas will be increasingly limited.

The OIG also conducts reviews to ensure the quality of the performance of other DoD audit agencies and outside public accounting firms. In FY 2001, the OIG issued 5 reports that contained recommendations for overall improvements and efficiencies in the audit process.

The basic criteria for evaluating the investigative operations of the Office of the Inspector General are indictments, convictions, fines, the amount of recoveries and restitutions; Hotline activities; policy and oversight reports issued; voluntary disclosures processed; and subpoenas processed. In FY 2001, fines, penalties, restitutions, and recoveries totaled \$1.329 billion; indictments or charges against individuals or firms totaled 358 and convictions of persons or firms totaled 296. Many of these cases were worked jointly with other law enforcement agencies and it is difficult to apportion "credit" for the results. In FY 2001, the DoD Hotline handled an average of 956 calls and letters per month. There were 7 evaluation reports issued, 8 voluntary disclosures admitted and 20 closed, and 126 subpoenas issued.

It is difficult to quantify the results of criminal investigative operations. For example, in bribery and kickback cases, the dollar impact on the cost of a major contract is not readily identifiable, yet it is recognized that bribes and kickbacks undermine the

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

integrity and efficiency of departmental programs and operations. The OIG also identifies areas of criminal vulnerability regarding Department of Defense activities and ensures that corrective actions are taken when deficiencies are detected. Another valuable by-product of criminal investigative activities is the deterrent effect which results from an awareness that violations of the law are being vigorously pursued. The Office of the Inspector General, Department of Defense, attempts to ensure that appropriate

IV. Performance Criteria and Evaluation (Continued)

administrative action is taken by the Department regardless of whether or not prosecutions are obtained. The IG seeks to have disreputable contractors suspended or debarred and to recover totally whatever monies are due the Department.

The basic criteria for evaluating the operations of the Office of Departmental Inquiries are the number of investigations conducted or oversights. In FY 2001, the office completed 139 investigations and performed oversight on 711 investigations by DoD components. Whistleblower protection for DoD service members remains a major focus of the organization, as well as the investigation of allegations against senior officials within the Department. The October 1998 revision to the Defense Authorization Act made significant changes to Title 10, U.S. Code, Section 1034, "Military Whistleblower Protection Act," which has increased the number of oversight reviews of investigations conducted by DoD components. To further the oversight role, the office continues to host training workshops on the conduct of military whistleblower reprisal investigations for representatives of the Military Services, the Joint Chiefs of Staff, and other defense agencies. Recent examples in the area of senior official inquiries include substantiated allegations of using Government vehicles for unauthorized purposes, arranging official travel for personal benefit, taking official action to personally benefit a family member, wasting Government funds on quarters renovations, misusing enlisted aides, and failing to

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

take action in a sexual harassment case. As part of its responsibility to fully inform the President and Senate of adverse information concerning senior officials being nominated for promotion, reassignment, or other action, the office conducted over 3,000 name checks on DoD senior officials in the past year.

The Office of Intelligence Review reports directly to the Deputy Inspector General ensuring enhanced visibility of intelligence review activities of the OIG. The oversight and review functions are focused on assessing the efficient, effective and appropriate use of intelligence personnel and resources with emphasis on support to the warfighter. Reports are provided to DoD management and Congress on such critical issues as intelligence support to joint counterproliferation operations, National Intelligence

IV. Performance Criteria and Evaluation (Continued)

Estimates of Prisoner of War/Missing in Action issues, measures to protect against the illicit transfer of sensitive technology, and unofficial cover practices with DoD. In FY 2001, 13 reports were issued.

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

IV. Performance Criteria and Evaluation (Continued)

	FY 2001	FY 2002	FY 2003
	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
<u>AUDIT</u>			
Reports issued	181	186	184
Potential monetary benefits (\$ Millions)	\$413.5	*	*
GAO surveys and reviews processed	212	215	215
GAO draft and final reports processed	272	280	280
Audit oversight reports	5	10	10
<u>CRIMINAL INVESTIGATIONS</u>			
Indictments and convictions	654	650	650
Fines/penalties/restitutions, etc. (\$ Millions)	\$1,329	\$600	\$6000
Hotline calls/letters received	11,477	12,000	12,000
Substantive cases generated	2,000	2,000	2,000
Policy and Oversight Reports Issued	7	6	5
Voluntary disclosures admitted	8	6	6
Voluntary disclosures closed	20	12	10
Annual monetary benefits from disclosures (\$ Millions)	\$2.7	\$2.5	\$2.0
Subpoenas issued	126	125	120
<u>DEPARTMENTAL INQUIRIES</u>			
Special inquiries opened	148	160	170
Special inquiries closed	80	95	100
Special inquiries oversight	245	250	260
Program integrity opened	64	65	70
Program integrity closed	59	65	70
Program integrity oversight	466	350	350
<u>INTELLIGENCE REVIEW</u>			
Reports issued	13	12	12
Potential monetary benefits (\$ Millions)		*	*

*In some cases, the outputs cannot be reliably estimated.

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

V. Personnel Summary:

	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>Change FY 2002/2003</u>
<u>Active Military End Strength (Total)</u>	27	29	29	0
Officer	27	29	29	0
<u>Civilian End Strength (Total)</u>	1,267	1,217	1,208	-9
U.S Direct Hire	1,266	1,216	1,207	-9
Foreign National Indirect Hire	1	1	1	0
(Reimbursable Civilians Included Above (Memo))	(3)	(2)	(2)	0
<u>Active Military Average Strength (Total)</u>	27	29	29	0
Officer	27	29	29	0
<u>Civilian Workyears (Total)</u>	1,198	1,212	1,207	-5
U.S. Direct Hire	1,197	1,211	1,206	-5
Foreign National Indirect Hire	1	1	1	0
(Reimbursable Civilians Included Above (Memo))	(4)	(3)	(2)	(-1)

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

VI. OP 32 Line Items as Applicable (Dollars in Thousands):

	FY 2001 <u>ACTUAL</u>	Change <u>FY 2001/FY 2002</u>		FY 2002 <u>ESTIMATE</u>	Change <u>FY 2002/FY 2003</u>		FY 2003 <u>ESTIMATE</u>
		<u>PRICE GROWTH</u>	<u>PROGRAM GROWTH</u>		<u>PRICE GROWTH</u>	<u>PROGRAM GROWTH</u>	
Exec, General and Spec	106,622	4,819	1,606	113,047	12,300	-453	124,894
Wage Board	47	2	0	49	4	0	53
Benefits to Former Employees	0	0	0	0	0	0	0
Voluntary Separation Inc Pay	0	0	0	0	0	0	0
Disability Compensation	477	0	-82	395	0	86	481
TOTAL CIVILIAN PERSONNEL	107,146	4,821	1,524	113,491	12,304	-367	125,428
Travel	6,798	109	56	6,963	104	-42	7,025
GSA Managed Equipment	860	14	-506	368	6	-4	370
Other Fund Purchases							
Defense Public & Printing	90	-2	3	91	6	-5	92
DISA Info Services	14	-2	3	15	0	0	15
DISA Communications Svcs	72	10	155	237	0	211	448
DFAS	803	-38	-145	620	-28	28	620
Defense Security Service	346	6	-45	307	24	34	365
TOTAL OTHER FUND	1,325	-26	-29	1,270	2	268	1,540
Transport - Commercial Land	329	5	-39	295	4	9	308
Other Purchases							
Foreign National Indirect	58	3	0	61	2	0	63
Rent Payments to GSA	10,343	207	444	10,994	220	-55	11,159
Purchased Communications	2,166	35	28	2,229	33	-9	2,253
Rents (non-GSA)	59	1	0	60	1	0	61

OFFICE OF THE INSPECTOR GENERAL
Budget Activity 4
Fiscal Year (FY) 2003 Budget Estimates

	<u>Change</u> <u>FY 2001/FY 2002</u>			<u>Change</u> <u>FY 2002/FY 2003</u>			
	<u>FY 2001</u> <u>ACTUAL</u>	<u>PRICE</u> <u>GROWTH</u>	<u>PROGRAM</u> <u>GROWTH</u>	<u>FY 2002</u> <u>ESTIMATE</u>	<u>PRICE</u> <u>GROWTH</u>	<u>PROGRAM</u> <u>GROWTH</u>	
Postal Services (U.S.P.S)	27	0	0	27	0	0	27
Supplies & Materials	2,426	39	30	2,495	37	-10	2,522
Printing & Reproduction	43	1	0	44	1	0	45
Equipment Maintenance	342	5	162	509	8	0	517
Facility Maintenance	1,252	20	-832	440	7	0	447
Equipment Purch (Non-Fund)	5,318	85	1,020	6,423	96	208	6,727
Mgt and Prof Spt Svcs	372	6	-228	150	2	0	152
Other Intra-govt Purchases	1,211	19	276	1,506	23	0	1,529
Other Contracts	5,329	85	-59	5,355	80	-168	5,267
TOTAL OTHER PURCHASES	28,946	506	841	30,293	510	-34	30,769
TOTAL	145,404	5,429	1,847	152,680	12,930	-170	165,440