

Testimony of

The Hon. Kathy Patterson
District of Columbia Auditor

Before the

Council of the District of Columbia
Committee of the Whole

Public Hearing on the
FY 2020 Budget for the Office of the D.C. Auditor
March 25, 2019

Room 412
The John A. Wilson Building
1350 Pennsylvania Ave., N.W.
Washington, DC 20004

Good morning, Chairman Mendelson and members of the Committee of the Whole. I am Kathy Patterson, the District of Columbia Auditor. I greatly appreciate the opportunity to be here today to discuss the budget for the Office of the D.C. Auditor (ODCA) for Fiscal Year 2020.

I am joined by Hussein Aden, our agency fiscal officer, and Amy Bellanca, ODCA general counsel.

I will begin with a discussion of our current year, FY 2019 budget, then discuss what is proposed for FY 2020.

ODCA FY 2019 Budget

The ODCA budget for FY 2019 was approved at a level of \$6,228,782. As you know, we had a significant increase in our budget for the current fiscal year based on a few clear priorities of the Council of the District of Columbia:

- One-year funding of \$500,000 in support of a new public education research-practice partnership, including a comprehensive audit of education data and data management.
- One-year funding of \$200,000 in support of an evaluation of the cost of a pilot program to in-source food services at D.C. Public Schools.

We also received an increase in base funding to support additional work on programs and policies of the Department of Employment Services (DOES) and to support information technology improvements. These amounts from FY 2019 are included in ODCA's current services funding level.

With regard to the one-year education funding, we have had an Education Research Director on board for 13 months. As you know, Erin Roth worked with you and your team on the legislation enacted by the Council in December, Bill 22-776, the District of Columbia Education Research Practice Partnership Establishment and Audit Act of 2018. We recently contracted for the education data audit called for in the legislation with a firm based in Rochester, N.Y., Data Ethics LLC, and held our kick-off meeting on March 13, 2019, including participation by the Deputy Mayor for Education, State Superintendent, and our new Chancellor. We held the meeting in the Wilson Building and I am grateful to the Council's Office of the Secretary for their assistance. A press release with additional information on that project is attached to my testimony.

With regard to the funding for an assessment of self-operated food services, we are in the process of reprogramming the funds to the Council Budget Office. A determination was made that the Council Budget Office could undertake that analysis in a more timely fashion than could ODCA and I am hopeful that that work will be useful to you in the current budget cycle. I assume the reduction of ODCA's FY 2019 budget by that amount will show up in future budget documents.

With regard to our information technology upgrades, the Committee recommended and Council approved an increase of \$21,000 to cover what we were told by the Office of the Chief Technology Officer (OCTO) would be recurring charges for our virtual private network, or VPN, access connection following the upgrade of switches connecting our office and that of the Office of the Inspector General (OIG) to DC-Net. The charge is payable through the Request for Telecommunications Services system, the electronic on-line order system. We have not yet been charged for what I understood would be paid through a monthly service charge, however, and this is an issue that I will take up with the new OCTO director.

With regard to the funding for additional evaluation of DOES programs, we have an audit underway to evaluate DOES contracts for workforce development and youth programs including the agency's oversight of the contractors and the role of the Office of Contracting and Procurement in the procurement process. We have met twice with the sponsor of that funding, Councilmember Elissa Silverman, to get her and her staff's perspective on priorities for their oversight. The project has been undertaken by Dr. Nancy Augustine who is on the George Washington University faculty and whose work you are familiar with, Mr. Chairman. She was the principal author of our report on housing inspections that focused on Dahlgreen Courts, which was the subject of a Committee of the Whole oversight hearing on the Department of Consumer and Regulatory Affairs.

We anticipate additional contract audits this fiscal year due to higher than normal salary lapse which follows the departure of three senior staff members and a staff reorganization. We are currently interviewing new candidates but will have personal services funds we will reprogram to support additional contract work. We are finalizing a contract with the education research unit at Johns Hopkins University for a deeper dive into some of the enrollment data that was developed during that major audit last year. We are considering contract audits in additional high-priority areas and I look forward to sharing additional information on that work in the near future.

ODCA is continuing to upgrade our information technology including, addressing issues of deferred maintenance of both software and hardware. We are in discussions with the Office of the OCTO to upgrade our network infrastructure, including new switches and wireless access points. We determined the need for this upgrade through an assessment done by ODCA IT staff working with DC-Net. The new equipment will cost approximately \$57,011 and the work, to be undertaken by OCTO, will cost an estimated \$16,640. I believe we will be able to absorb these costs within our current FY 2019 budget.

ODCA FY 2020 Budget

The Mayor's proposed budget for FY 2020 includes the proposal we submitted to the Council with a total of \$5,612,810. This is a significant reduction, as noted earlier, because of the FY 2019 funding for additional work in the education arena. I believe this budget will be sufficient to meet our goal of supporting the Council with recommendations to improve the economy, efficiency, and accountability of the District government.

Over the next year we will continue exploring modernization of our audit management system known as TeamMate. The company that provides this service has a new web-based application called Team+ and we are trying this out at the moment. The application we currently use will no longer be supported in the near future, so we need to change to the web-based application or to another audit management system.

Whichever path we take will require significant changes in our internal business processes and will also be more expensive. We requested an additional \$28,000 for TeamMate to host our database in the cloud in order to improve our staff productivity and appreciate that being included in the proposed budget. We had not anticipated additional costs for the new application, such as new licenses or higher fees. It is my intention to absorb any such additional costs in our budget at the level proposed. (It did not escape our notice that the CFO projected an essentially flat budget absent tax increases for the next fiscal year.)

The budget includes \$629,000 for contractual services in Comptroller Source Group 41. While a reduction from the last two fiscal years, it is still a significant increase from previous years and will enable us to continue to make use of expertise in issue areas as needed to address priority concerns of the Council. It is likely that we will include in our FY 2020 NPS expenditures a continuation of contracts for work we begin this fiscal year. It is cumbersome and often not cost-effective to negotiate audit work with expert services firms that must be split into two fiscal years, and to be unable to fully commit to the second-year funding. I mention this because it is an issue area we will be investigating on our own behalf and perhaps on behalf of other District agencies who face similar hurdles in contract work.

For example, last year's proposed budget included a new Special Purpose Revenue Fund (SPRF) requested by the OIG to enable them to use carryover funds for information technology and other specific purposes. Our audit of SPRFs, which is currently out for agency review, found other instances in which agencies used SPRFs to "save" for purchases that they were unable to make in a single year. Another example that recently came to my attention is that OCTO faces the challenge of much higher costs for Office 365 licenses for the entire District government due to the inability of the government to secure multi-year licenses. An evaluation of the cost to District taxpayers of the current rules about when and how funds may be allocated and spent across fiscal years is a topic on my to-do list for the future!

Upcoming ODCA Projects

I mentioned the report that is out for agency review on Special Purpose Revenue Funds. The ODCA staff conducting this audit met several times with members of the Council Budget Office staff and I greatly appreciate their assistance and partnership on that project. We have committed to publishing that report before the end of your budget deliberations and I hope it will be useful. It documents the proliferation of such funds and makes a series of recommendations to the Council and the Executive for the future.

Other projects that are upcoming include:

- A performance review of the District's Domestic Violence Fatality Review Board which was authorized in 2002 and in recent years was transferred from the Office of the Chief Medical Examiner to the Office of Victim Services and Justice Grants.
- An audit of the Department of Health inspections of the District's nursing homes to assess whether the inspections have been efficient and effective and in compliance with federal and District laws and regulations.
- An audit of Advisory Neighborhood Commissions and, specifically, whether the "great weight" requirement in the D.C. Code has been complied with by a sample of District agencies.
- A review requested by Councilmember Cheh of the 2008 Clean and Affordable Energy Act (CAEA) to assess whether the goals of the landmark legislation have been achieved and if there are changes to the program's structure that could make it more effective.

As part of the CAEA evaluation we are working again with a team of graduate students from George Washington University who will provide background research for the project and that will serve as their program's capstone report.

- We also are working again with the Council for Court Excellence, this time on an evaluation of the provision of substance abuse disorder services to individuals involved with the District's criminal justice system.

Mr. Chairman, I appreciate the Committee's support for the work of the Office of the D.C. Auditor and request your approval of the agency budget that is before you. This concludes my testimony on the budget for the Office of the D.C. Auditor and I would be happy to take questions on the specifics of our spending.

FY 2020 Proposed Financial Plan and Budget

As the D.C. Auditor I would also like to add a few comments on the proposed FY 2020 budget and financial plan for the District as a whole.

Mr. Chairman, the budget before you is not fiscally responsible.

I applaud the Mayor for her cautionary statements at her swearing-in on January 2, 2019, and again in her State of the District speech last week when she said, "As we continue through budget season, we must resist the temptation to write checks now that we cannot cash in recessionary times."

The budget before you represents an 8.2 percent 1-year increase in overall spending and that is not sustainable.

A few other numbers:

- Inflation was just 2.13 percent in 2017, and 2.44 in 2018 nationally based on the consumer price index.
- According to Chief Financial Officer (CFO) Jeffrey DeWitt's February 2019 revenue estimates, we had local revenue growth of 3.7 percent in 2018 due to local benefits from federal tax reductions but that dropped to just 0.3 percent revenue growth in 2019 compared to 2018.
- The CFO again: "Revenue growth rebounds to 4 percent in FY 2020 and just exceeds 3 percent for FY 2021 to FY 2023."
- District *spending growth* has averaged 6 percent in the last three years.
- And as you noted Friday, the proposed FY 2020 budget is *\$2 billion more* than this administration's first budget.

Mr. Chairman, revenue growth at 3 percent and expenditure growth at 8 percent cannot be sustained. Growth in spending that exceeded growth in revenue is exactly how this District got into severe financial trouble 25 years ago. I do not want to return to a control period—to external control over the District government and the District's finances.

The proposed budget recommends a two-year increase of more than \$100 million in debt service, the fourth largest line in the budget. That line in the District's budget has more than doubled since FY 2006, now up over \$800 million.

For interest payments on our growing debt.

Mr. Chairman, the CFO's letter in the budget book is instructive. It reads like a cry for help, albeit a muted one. "As in the past, the plan shows substantial growth in debt service costs ... to support the \$8.4 billion CIP through FY 2025. *Because of the growth in these costs, labor costs and other non-capital cost growth must be constrained throughout the financial plan.* Careful monitoring of these costs in the operating budget as well as execution of the capital plan is required to ensure the plan remains balanced in the future." (emphasis added.) In this proposal cost growth is not constrained.

Mr. Chairman you have spoken of the need for additional funding for our public schools. It's a critical issue especially when you consider the byzantine way in which we fund our schools. Many neighborhood public schools will see real shrinkage in their purchasing power this year, after the same phenomenon last year. As a committee chair with shared oversight for public education, I would ask you to seek answers to straightforward questions before you entertain any increase to the \$1.8 billion allocated for public schools.

We have just over 4,000 classroom teachers in the D.C. Public Schools (DCPS), 4,012 according to the DCPS website. But the budget before you would support salaries to pay 8,830 full-time equivalent employees, 420 more FTEs than funded today. Now, I know school systems need more than classroom teachers—they need chancellors and custodians and psychologists. But significantly more than the number of classroom teachers? Longtime analyst Mary Levy reports

that there are now more employees in central administration than ever before. Ask the new chancellor: who are those 4,830 employees and what do they do? As a newcomer he might appreciate having to tease out an answer to that question.

I mentioned that debt service is the fourth largest spending line, more than we spend on the police department. What do the Department of Housing and Community Development, the Office of Campaign Finance, and the Deputy Mayor for Education have in common? Each has seen its budget double in just the last three years. Attached to my testimony is a list that provides that rate of growth. Another two dozen agencies have seen their budgets increase by 20 percent or more in that timeframe. The number of full-time equivalent employees supported by the total District budget, including federal funds, has grown from 33,275 in FY 2017 to a proposed 37,585 for FY 2020, a 13 percent increase in our workforce.

Spending is growing faster than population. In 2016 with a population estimated at 660,000 we spent just over \$11,000 in local funds per District resident. The proposed budget, with a District population of nearly 720,000, would spend nearly \$14,000 per District resident.

Press reports have described the proposed increase in real estate taxes. Another source for the increased spending: \$8.862 million in fees paid into and now taken from 13 special funds created for particular purposes, and the subject of an audit we will publish shortly. One of the funds “swept” is the Recorder of Deeds Automation and Infrastructure Improvement Fund created in 1997 from transaction fees to automate deed recordation, something that was to have taken five years and is not completed 22 years later. Another source: \$1.5 million in sports betting proceeds that were to have gone to purposes including the Birth-to-Three For All DC initiative based on action the Council took just three months ago.

Mr. Chairman, you were here at the Council during the control years, as was Councilmember Evans. As a staff member and as a Councilmember, I am sure you remember the pain we caused by cutting salaries, eliminating jobs, reducing or eliminating government programs—all of which had to be done to make the government whole. This budget is worrisome. You have your work cut out for you. Please let me know how the Office of the D.C. Auditor can help.

Thank you.

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ODCA Selects Firm for Public Education Data Audit

WASHINGTON, March 13, 2019—The Office the District of Columbia Auditor (ODCA) has hired the consulting firm Data Ethics of Rochester, N.Y., for its report, **A Study of Education Data Governance, Management, Use, and Accuracy**, as called for by the *District of Columbia Education Research Practice Partnership Establishment and Audit Act of 2018*.

The legislation, approved in December 2018, calls for “an audit of data-management and data-collection practices” of the District’s public education agencies. The [Data Ethics LLC](#) team has significant experience working with and for education agencies at the state and local level on data governance, analytics, and privacy.

As outlined in the contract with ODCA, Data Ethics will:

- Generate a detailed inventory of existing education-related data elements currently collected at the individual level (student or staff), linked longitudinally and to other records. This detailed inventory should cover at least the past six years.
- Assess data management systems and sources, including where these systems reside, how they are governed and how they interact.
- Research and determine best practices in education data governance and management and assess the extent to which the District is utilizing best practices.
- Conduct analyses of the data itself. Several individual-level data analyses should serve as a benchmark on data quality, accessibility, and use.
- Gather and synthesize best practices for data sharing agreements between research practice partnerships (RPPs) and state and local education agencies, including what the agencies receive.
- Produce a draft and final written report to be released publicly by ODCA.

“These tasks will meet the data audit requirements of the research-practice partnership legislation and help the new RPP begin its important work with a firm understanding of what information we have, and what additional information we might need,” said D.C. Auditor Kathy Patterson.

The education data audit represents the next step in an effort called for in both the 2007 education reform legislation and a 2015 report by the National Research Council (NRC) of the National Academies. The *Public Education Reform Amendment Act of 2007* called for the

“development of a comprehensive, District-wide data system that integrates and tracks data across education, justice, and human service agencies.” The NRC’s “summative report” on the impact of mayoral control published in 2015, [*An Evaluation of the Public Schools of the District of Columbia: Reform in a Changing Landscape*](#), called for a comprehensive data warehouse that would have information readily accessible for researchers, educators, parents, and the public.

The need for a data inventory was further bolstered during ODCA’s recent [*Study of Enrollment in D.C. Public Schools Including Current Methodology and Future Projections*](#). During the early stages of research, ODCA consultants spent hours cleaning data and creating the longitudinal dataset needed for the analysis.

“The audit will produce valuable information needed by education researchers who want to work with the District’s practitioners,” Patterson said. “It will help our education leaders identify any obstacles that may exist so they can work collaboratively and productively with the research community.”

Beyond the data audit, the next step in developing the District’s education RPP called for in the December legislation will be collaboration between the Mayor and the Council to jointly select a research partner and fill positions on a new advisory committee to develop a five-year education research agenda.

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The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations that improve the effectiveness, efficiency, and accountability of the District government. Learn more at www.dcauditor.org.

District of Columbia General Increase from FY 2017 to FY 2020 (\$ in thousands)

FY 2020 Mayor's Proposed Budget

Agency	Agency Name	FY 2017 Actual Budget	2020 General Fund	% Change
GA0	District of Columbia Public Schools	780,970	909,452	16.5%
HT0	Department of Health Care Finance	789,035	903,160	14.5%
GC0	District of Columbia Public Charter Schools	779,669	898,494	15.2%
DS0	Repayment of Loans and Interest	622,151	803,528	29.2%
FA0	Metropolitan Police Department	511,395	519,655	1.6%
KE0	Washington Metropolitan Area Transit Authority	368,014	467,622	27.1%
JA0	Department of Human Services	295,601	394,096	33.3%
AM0	Department of General Services	333,817	340,139	1.9%
FB0	Fire and Emergency Medical Services Department	248,888	281,820	13.2%
PA0	Pay-As-You-Go Capital Fund	133,380	280,239	110.1%
RM0	Department of Behavioral Health	234,766	265,669	13.2%
AT0	Office of the Chief Financial Officer	139,596	188,238	34.8%
FL0	Department of Corrections	154,987	180,054	16.2%
GD0	Office of the State Superintendent of Education	141,693	175,174	23.6%
RL0	Child and Family Services Agency	164,632	161,248	-2.1%
KT0	Department of Public Works	145,320	159,339	9.6%
EZ0	Convention Center Transfer	141,802	153,227	8.1%
JM0	Department on Disability Services	121,970	145,968	19.7%
KG0	Department of Energy and Environment	77,453	142,221	83.6%
KA0	District Department of Transportation	90,903	140,388	54.4%
HY0	Housing Authority Subsidy	54,624	128,064	134.4%
CF0	Department of Employment Services	98,052	112,787	15.0%
HC0	Department of Health	88,648	105,319	18.8%
GO0	Special Education Transportation	89,300	94,596	5.9%
FD0	Police Officers' and Fire Fighters' Retirement System	145,627	93,061	-36.1%
TO0	Office of the Chief Technology Officer	72,488	90,326	24.6%
GG0	University of the District of Columbia Subsidy Account	77,671	90,153	16.1%
JZ0	Department of Youth Rehabilitation Services	90,344	89,931	-0.5%
UP0	Workforce Investments	0	89,570	N/A
CB0	Office of the Attorney General for the District of Columbia	59,989	81,056	35.1%
CR0	Department of Consumer and Regulatory Affairs	50,831	67,582	33.0%
CE0	District of Columbia Public Library	56,589	65,785	16.3%
GN0	Non-Public Tuition	64,752	60,532	-6.5%
DB0	Department of Housing and Community Development	24,041	60,224	150.5%
GX0	Teachers' Retirement System	56,618	58,888	4.0%
HA0	Department of Parks and Recreation	47,072	55,509	17.9%
ID0	Business Improvement Districts Transfer	27,404	55,000	100.7%
HP0	Housing Production Trust Fund Subsidy	42,732	52,645	23.2%
UC0	Office of Unified Communications	44,604	52,551	17.8%
RH0	District Retiree Health Contribution	31,000	47,300	52.6%
KV0	Department of Motor Vehicles	36,938	43,808	18.6%

Agency	Agency Name	FY 2017 Actual Budget	2020 General Fund	% Change
BY0	Department of Aging and Community Living	31,426	40,982	30.4%
EB0	Office of the Deputy Mayor for Planning and Economic Development	31,364	40,660	29.6%
HX0	Not-for-Profit Hospital Corp. Subsidy	2,000	40,000	1900.0%
FO0	Office of Victim Services and Justice Grants	24,594	38,414	56.2%
BX0	Commission on the Arts and Humanities	19,884	33,632	69.1%
SR0	Department of Insurance, Securities, and Banking	19,668	30,015	52.6%
AS0	Office of Finance and Resource Management	23,450	28,802	22.8%
FR0	Department of Forensic Sciences	20,529	28,257	37.6%
AB0	Council of the District of Columbia	22,289	28,077	26.0%
ZH0	Settlements and Judgments	21,292	28,025	31.6%
KZ0	Highway Transportation Fund - Transfers	26,099	26,298	0.8%
PO0	Office of Contracting and Procurement	23,036	26,055	13.1%
BG0	Employees' Compensation Fund	25,538	25,552	0.1%
TC0	Department of For-Hire Vehicles	12,494	19,656	57.3%
GW0	Office of the Deputy Mayor for Education	3,504	18,592	430.6%
AD0	Office of the Inspector General	13,807	16,120	16.8%
DH0	Public Service Commission	12,845	15,693	22.2%
CI0	Office of Cable Television, Film, Music, and Entertainment	15,559	14,905	-4.2%
EN0	Department of Small and Local Business Development	10,554	14,286	35.4%
BD0	Office of Planning	9,231	13,884	50.4%
AA0	Office of the Mayor	9,736	13,525	38.9%
FX0	Office of the Chief Medical Examiner	11,316	12,863	13.7%
BE0	D.C. Department of Human Resources	10,066	11,567	14.9%
AE0	Office of the City Administrator	7,224	10,968	51.8%
GB0	District of Columbia Public Charter School Board	721	10,159	1309.0%
FS0	Office of Administrative Hearings	9,060	10,063	11.1%
DJ0	Office of the People's Counsel	7,901	10,004	26.6%
ZC0	Commercial Paper Program	0	10,000	N/A
LQ0	Alcoholic Beverage Regulation Administration	7,247	9,643	33.1%
DL0	Board of Elections	7,662	9,448	23.3%
ZB0	Debt Service - Issuance Costs	5,721	9,000	57.3%
NS0	Office of Neighborhood Safety and Engagement	0	8,774	N/A
DT0	Repayment of Revenue Bonds	7,825	7,839	0.2%
CJ0	Office of Campaign Finance	2,688	7,533	180.2%
BH0	Unemployment Compensation Fund	5,326	6,680	25.4%
AC0	Office of the District of Columbia Auditor	4,669	5,613	20.2%
BN0	Homeland Security and Emergency Management Agency	4,665	5,497	17.8%
BZ0	Mayor's Office on Latino Affairs	3,058	5,453	78.3%
DO0	Non-Departmental	0	5,211	N/A
HM0	Office of Human Rights	4,035	5,149	27.6%
FK0	District of Columbia National Guard	5,088	4,942	-2.9%
RK0	D.C. Office of Risk Management	3,983	4,712	18.3%
BA0	Office of the Secretary	3,690	4,590	24.4%
ELO	Master Equipment Lease/Purchase Program	27,445	4,486	-83.7%
CQ0	Office of the Tenant Advocate	3,075	4,184	36.1%

Agency	Agency Name	FY 2017 Actual Budget	2020 General Fund	% Change
ZZ0	John A. Wilson Building Fund	4,210	3,807	-9.6%
AI0	Office of the Senior Advisor	2,123	3,464	63.2%
RJ0	Captive Insurance Agency	1,869	3,241	73.4%
BJ0	Office of Zoning	3,050	3,160	3.6%
AG0	Board of Ethics and Government Accountability	2,166	2,618	20.9%
FH0	Office of Police Complaints	2,276	2,575	13.1%
CH0	Office of Employee Appeals	1,767	2,236	26.5%
HG0	Office of the Deputy Mayor for Health and Human Services	2,242	2,088	-6.9%
GE0	D.C. State Board of Education	1,267	1,969	55.4%
DA0	Real Property Tax Appeals Commission	1,640	1,784	8.8%
AH0	Mayor's Office of Legal Counsel	1,322	1,657	25.3%
AF0	Contract Appeals Board	1,453	1,580	8.7%
FQ0	Office of the Deputy Mayor for Public Safety and Justice	1,683	1,571	-6.7%
CG0	Public Employee Relations Board	1,279	1,526	19.3%
KO0	Deputy Mayor for Operations and Infrastructure	0	1,303	N/A
GL0	District of Columbia State Athletics Commission	0	1,300	N/A
DX0	Advisory Neighborhood Commissions	851	1,203	41.4%
JR0	Office of Disability Rights	1,041	1,187	14.0%
FJ0	Criminal Justice Coordinating Council	558	1,179	111.3%
FZ0	DC Sentencing Commission	948	1,124	18.6%
AP0	Office on Asian and Pacific Islander Affairs	803	904	12.6%
VA0	Office of Veterans' Affairs	404	843	108.7%
FI0	Corrections Information Council	451	736	63.2%
EA0	Metropolitan Washington Council of Governments	495	554	11.9%
MA0	Criminal Code Reform Commission	659	367	-44.3%
AR0	Statehood Initiatives	240	245	2.1%
KC0	Washington Metropolitan Area Transit Commission	139	158	13.7%
AL0	Uniform Law Commission	47	60	27.7%
EM0	Deputy Mayor for Greater Economic Opportunity	2,671	0	-100.0%
HS0	Section 103 Judgements-Human Services	0	0	0.0%
JY0	Children Investment Trust	4,920	0	-100.0%
SM0	Schools Modernization Fund	13,523	0	-100.0%
ZA0	Repayment of Interest on Short-Term Borrowings	0	0	0.0%
GS0	Section 103 Judgments - Government Direction and Support	0	0	0.0%
Total		8,112,827	9,874,665	21.7%