

# Appendix E

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**Financial Information Regarding the  
Office of the Independent Counsel for  
the Period August 5, 1994 to March 31, 2001**



This Appendix reflects the Office of the Independent Counsel's ("OIC") total expenses estimated by major areas of investigation. It also presents a Statement of Expenses, describing the total expenses and categories of each expense. The costs for each investigation were arrived at by estimating the percentage of each employee's work performed over the years on various investigations, and then allocating salary, overhead, and other expenses proportionately based on that percentage estimate. Although an estimate only, this information is still useful for assessing generally how resources were allocated among the many investigations assigned to this Office.

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From August 5, 1994 through March 31, 2001, this Office incurred expenses of approximately \$65 million.<sup>1</sup> This figure includes approximately \$17 million (26%) in costs incurred by federal agencies, but not reimbursed by this Office, whose personnel were detailed to this Office. These agencies, and the costs they incurred in support of this Office, are shown in the accompanying Statement of Expenses. The remaining \$48 million represents direct expenses this Office incurred. Additionally, the Office projects an amount of \$3.6 million will be spent during the six month period from April 1 through September 30, 2001.<sup>2</sup>

The \$65 million in expenses is allocated into eight categories. Seven of the categories are major jurisdictional mandates or related matters assigned to this Office by the United States Court of Appeals for the District of Columbia Circuit, Division for the Purpose of Appointing Independent Counsels ("Special Division"). The eighth category, protective services, represented such a substantial expense of the Office that it is separately itemized.<sup>3</sup>

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Cost accounting by investigation or other functional category was neither required by statute or regulation, nor performed by this Office. The approximate allocations, by major category, are as follows:

1.	<i>In re: Madison Guaranty Sav. &amp; Loan Ass'n</i> (regarding Whitewater and other matters) <sup>4</sup> .....	\$42,002,890
2.	<i>In re: Madison Guaranty Sav. &amp; Loan Ass'n</i> (regarding the death of Vincent W. Foster Jr.) .....	\$ 1,801,724
3.	<i>In re: William David Watkins and In re: Hillary Rodham Clinton</i> (a matter relating to the firing of the White House Travel Office employees) .....	\$ 2,067,170
4.	<i>In re: Anthony Marceca and In re: Bernard Nussbaum</i> (relating to the FBI Files matter) .....	\$ 1,834,436
5.	<i>In re: Madison Guaranty Sav. &amp; Loan Ass'n</i> (regarding Monica Lewinsky and others) .....	\$ 12,454,680
6.	<i>In re: Madison Guaranty Sav. &amp; Loan Ass'n</i> (regarding Kathleen Willey, Julie Hiatt Steele, and related matters) .....	\$ 1,975,440
7.	<i>In re: Madison Guaranty Sav. &amp; Loan Ass'n</i> (regarding failure to produce electronic records (e-mail)) .....	\$ 1,127,140
8.	Protective services .....	\$ 2,252,104

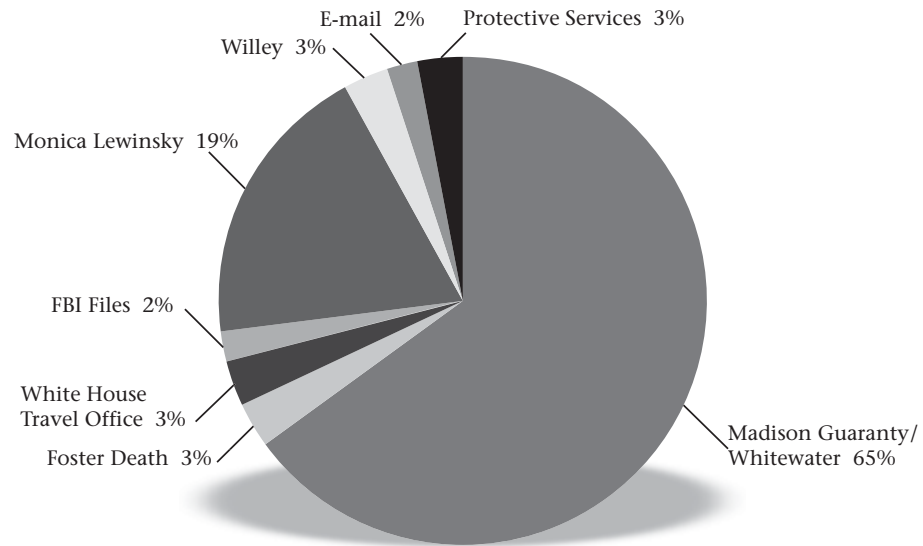
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<sup>1</sup> Offsetting a significant portion of these expenses were fines and restitution imposed by sentencing judges as a result of OIC investigations, prosecutions, and litigation. A total of \$9,119,113 was imposed in criminal fines, civil penalties, assessments and restitution through March 2001. This figure represents 14% of the total costs of the investigation through March 2001.

<sup>2</sup> The Office's primary tasks from April through September 2001 will be to complete and submit its required reports, transfer documents and files to the National Archives and Records Administration,

*Continued—*

### Estimated Costs per Major Category



The Special Division could have appointed separate independent counsels in each of these matters (excluding the protective services category). In assigning these matters to Independent Counsel Starr, an undetermined but clear economic advantage accrued: overhead or administrative expenses were less than if several independent counsels had been appointed. The administrative structure established for the initial (*In re: Madison Guaranty Savings & Loan Association*) investigation supported the requirements of the other investigations. Separate independent

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and review attorneys' fee petitions. Completing these statutorily mandated requirements may well continue past September 2001. As of the date of filing this Report, the date of final closing of the Office cannot be determined. A final accounting of the Office's expenditures will be provided by the GAO after the Office is closed.

<sup>3</sup> Expenditures for protective services became significant as the Office received many serious threats regarding the safety and security of Independent Counsel Kenneth Starr during the Lewinsky investigation.

<sup>4</sup> This investigation included not only Madison Guaranty Savings & Loan, Whitewater Development Corporation, and Capital Management Services, and how James B. McDougal, William J. Clinton, or Hillary Rodham Clinton related to those institutions, but also (i) conflicts of interest issues relating to Rose Law Firm's and Webster Hubbell's representation of the Resolution Trust Corporation and later the Federal Deposit Insurance Corporation; (ii) Webster Hubbell's false statements to federal authorities; (iii) Webster Hubbell's billing practices while a partner at the Rose Law Firm; (iv) the Department of Justice's handling of the RTC's criminal referrals regarding Madison Guaranty; (v) contacts between the White House and the Department of Treasury regarding the RTC referrals; (vi) consulting contract payments made to Webster Hubbell while he and President Clinton were under investigation by this Office; (vii) circumstances relating to the disappearance and reappearance of the Rose Law Firm billing records detailing certain of Mrs. Clinton's legal activities while a partner at the Rose Law Firm; (viii) federal tax law violations by Jim Guy Tucker, John Haley and William Marks; (ix) federal currency transaction reporting violations involving the Perry County Bank; and (x) the removal of documents from the White House office of former White House Deputy Counsel Vincent Foster Jr. following his death. It was not possible to allocate expenditures among these unrelated, though often overlapping matters.

counsels would have required separate support structures such as office space, support personnel, facilities, office equipment, and other overhead functions.

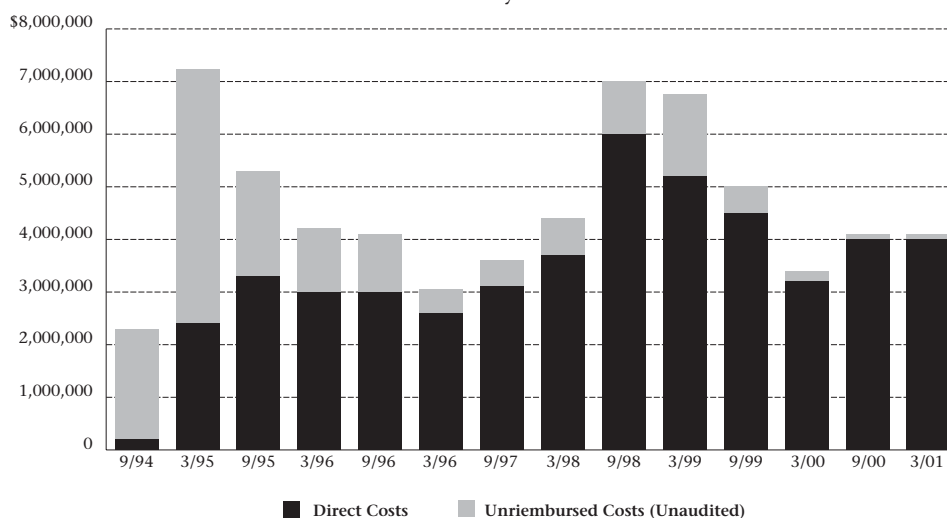
Much of the Office's support structure and organization was inherited from regulatory Independent Counsel Robert B. Fiske Jr. The Attorney General in January 1994 appointed Mr. Fiske, and the Department of Justice (DOJ) established an administrative structure for his office as part of the DOJ. Upon Independent Counsel Starr's appointment, the DOJ transferred that structure to the OIC: office equipment, computer and telecommunications equipment, and supplies were assigned to Independent Counsel Starr's office. Additionally, many of the telecommunications services and other administrative services used by regulatory Independent Counsel Fiske continued to be used by Independent Counsels Starr and Ray. This avoided repeating startup expenditures and provided this Office with DOJ's telecommunications rates, which were significantly lower than commercial phone rates.

Costs of the Office were reported and audited by the GAO in six month periods. The following bar chart depicts these costs for each period. The notes following the chart list principal OIC activities associated with each period:

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### Independent Counsel Starr/Ray

Total Costs by 6-Month Period



**Audit Period**

**Principal OIC Activities (Events as recorded in OIC Final Reports: Madison Guaranty Savings & Loan Association, Vincent W. Foster Jr., Travel Office, FBI Files, and Monica Lewinsky)**

Prior to First Audit

Indictments: David Hale, Charles Matthews, and Eugene Fitzhugh, 9/23/93.

Guilty pleas: David Hale, 3/22/94; Charles Matthews and Eugene Fitzhugh, 6/23/94.

1. 8/5/94 – 9/30/94

Appointment of Kenneth W. Starr and transfer of Madison Guaranty investigation from the Department of Justice to OIC, 8/5/94.

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2. 10/1/94 – 3/31/95 Indictment: Neal T. Ainley, 2/28/95.  
Guilty pleas: Robert W. Palmer, 12/5/94; Webster L. Hubbell, 12/6/94.
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3. 4/1/95 – 9/30/95 Indictments: Jim Guy Tucker, William J. Marks, Sr., and John Haley, 6/7/95; Jim Guy Tucker, James B. McDougal, and Susan H. McDougal; 8/17/95.  
Guilty pleas: Christopher V. Wade, 3/21/95; Neal T. Ainley, 5/2/95; Stephen A. Smith, 6/8/95; Larry Kuca, 7/13/95.
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4. 10/1/95 – 3/31/96 Indictments: Herby Branscum Jr. and Robert M. Hill, 2/20/96.  
Trial commenced: Jim Guy Tucker, James B. McDougal, and Susan H. McDougal, 3/4/96.  
Substantial litigation: Appeal to the United States Court of Appeals for the Eighth Circuit from dismissal of Tucker tax case; reversed in favor of OIC position 3/15/96 (*United States v. Tucker*, 78 F.3d 1313 (8th Cir. 1996)).
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5. 4/1/96 – 9/30/96 Trial commenced: Herby Branscum Jr. and Robert M. Hill, 6/17/96.  
Trial completed and convictions obtained: Jim Guy Tucker, James B. McDougal, and Susan H. McDougal, 5/28/96.
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6. 10/1/96 – 3/31/97 Substantial litigation: Appeal to the United States Court of Appeals for the Eighth Circuit from order denying motion to compel notes from meetings between Hillary Clinton and White House Counsel over objection based on government attorney-client privilege; reversed in favor of OIC position 4/9/97 (*In re: Grand Jury Subpoena Duces Tecum*, 112 F.3d 910 (8th Cir. 1997)).
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7. 4/1/97 – 9/30/97 Guilty plea: William J. Marks, Sr., 8/28/97.  
Substantial litigation: Appeal from quashed subpoena for attorney notes re Vincent W. Foster Jr.; reversed in favor of OIC position, 8/29/97 (*In re: Sealed Case*, 124 F.3d 230 (D.C. Cir. 1997)).
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8. 10/1/97 – 3/31/98 Guilty pleas: Jim Guy Tucker and John Haley, 2/20/98.  
Report: Court issued interim final report: *In re: Death Investigation of Vincent W. Foster Jr.*, 10/10/97.
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9. 4/1/98 – 9/30/98 Indictments: Webster L. Hubbell, Suzanna W. Hubbell, Michael C. Schaufele, and Charles C. Owens, 4/30/98; Susan H. McDougal, 5/4/98.  
Report: Impeachment Referral forwarded to House of Representatives pursuant to 28 U.S.C. § 595(c), 9/9/98.  
Substantial litigation: Appeal to the United States Supreme Court regarding Foster's attorney's notes; United States Court of Appeals for the District of Columbia Circuit's decision upholding subpoena reversed contrary to OIC position, 6/25/98 (*Swidler & Berlin v. United States*, 524 U.S. 399 (1998)).
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Opposition to defendants' motion to dismiss indictment in Hubbell tax case; on 7/1/98 district court dismissed indictment as beyond jurisdiction of OIC and also dismissed as to Hubbell based on Fifth Amendment claim (*United States v. Hubbell*, 11 F. Supp.2d 25 (D.D.C. 1998)).

Secret Service's appeal to the United States Court of Appeals for the District of Columbia Circuit from order compelling compliance with subpoena for testimony; affirmed in favor of OIC position, 7/7/98 (*In re: Sealed Case*, 148 F.3d 1073 (D.C. Cir. 1998)).

Bruce Lindsey's appeal to the United States Court of Appeals for the District of Columbia Circuit from order compelling testimony over objection based on government attorney-client privilege; affirmed in favor of OIC position, 7/27/98 (*In re: Bruce R. Lindsey (Grand Jury Testimony)*, 148 F.3d 1100 (D.C. Cir. 1998)).

Mandamus action in United States Court of Appeals for the District of Columbia Circuit to overturn district court's decision to permit President's counsel from taking discovery of OIC regarding alleged 6(e) violations; reversed in favor of OIC position, 8/3/98 (*In re: Sealed Case*, 151 F.3d 1059 (D.C. Cir. 1998)).

Briefing on OIC's appeal to the United States Court of Appeals for the District of Columbia Circuit from dismissal of Hubbell tax case.

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10. 10/1/98 – 3/31/99 Indictments: Webster L. Hubbell, 11/13/98; Julie Hiatt Steele, 1/7/99.

Trial commenced: Susan H. McDougal, 3/8/99.

Substantial litigation: Argument before United States Court of Appeals for the District of Columbia Circuit on OIC's appeal from dismissal of Hubbell tax case; reversed in favor of OIC position on jurisdictional issue, affirmed contrary to OIC position on act of production immunity issue, 1/26/99 (*United States v. Hubbell*, 167 F.3d 552 (D.C. Cir. 1999)).

Congressional Testimony: Independent Counsel Kenneth W. Starr testifies before the House Judiciary Committee regarding the Impeachment Referral, 11/19/98.

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11. 4/1/99 – 9/30/99 Conditional guilty plea: Webster L. Hubbell, 6/30/99.

Trial completed: Susan H. McDougal, 4/12/99.

Trial: Julie Hiatt Steele, 5/3/99-5/7/99.

Substantial litigation: Appeal to United States Court of Appeals for the District of Columbia Circuit from district court's dismissal of false statements charge against Webster Hubbell; reversed in favor of OIC position, 6/1/99 (*United States v. Hubbell*, 177 F.3d 11 (D.C. Cir. 1999)).

Appeal to United States Court of Appeals for the District of Columbia Circuit on motion for summary reversal of district court's order requiring OIC to show cause why it should not be held in contempt for violating Rule 6(e); reversed in favor of OIC position, 9/7/99 (*In re: Sealed Case*, 192 F.3d 995 (D.C. Cir. 1999)).

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Congressional Testimony: Independent Counsel Kenneth W. Starr testifies before the Senate Governmental Affairs Committee, 4/14/99.

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12. 10/1/99 – 3/31/00 Resignation of Kenneth W. Starr and appointment of Robert W. Ray, 10/18/99.

Reports: Final Reports filed *In re: Bernard Nussbaum* and *Anthony Marceca* (matters related to the FBI files matter), 3/16/00.

Substantial Litigation: United States District Court for the Eastern District of Arkansas ethics complaints filed by Francis Mandanici, Stephen Smith, and Julie Hiatt Steele; on May 18, 2000, each complaint was dismissed as without merit (*In re: Mandanici v. Starr*, 99 F. Supp.2d 1019 (E.D. Ark. 2000); *In re: Smith v. Starr*, 99 F. Supp.2d 1037 (E.D. Ark. 2000); *In re: Steele v. Starr*, 99 F. Supp.2d 1042 (E.D. Ark. 2000)).

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United States District Court for the Western District of Arkansas petition filed against OIC for access to grand jury materials and the subsequently filed ethics complaint against the OIC by judges from the United States District Court for the Eastern District of Arkansas; the petition for access to grand jury materials was eventually withdrawn and the ethics complaint was found to be without any basis.

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13. 4/1/00 – 9/30/00 Appeal to the United States Supreme Court from the decision of the United States Court of Appeals for the District of Columbia Circuit on act of production immunity issue in the Hubbell tax case; affirmed contrary to OIC position, 6/5/00 (*United States v. Hubbell*, 530 U.S. 27 (2000)).

Report: Final Report *In re: William David Watkins* and *In re: Hillary Rodham Clinton* (a matter relating to the firings of the White House Travel Office employees) filed, 6/22/00.

Report: Final Report *In re: Anthony Marceca* and *In re: Bernard Nussbaum* publicly released, 7/28/00.

Facilities: Little Rock office closed, 8/31/00.

Investigation completed: Independent Counsel announced conclusion in the investigation *In re: Madison Guaranty Sav. & Loan Ass'n* (commonly referred to as "Whitewater"), 9/20/00.

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14. 10/1/00 – 3/31/01 Related litigation: Chief Judge, U.S. District Court for the District of Columbia found former OIC spokesman Charles G. Bakaly, III not guilty of criminal contempt, 10/6/00.

Report: Final Report publicly released *In re: William David Watkins* and *In re: Hillary Rodham Clinton*, 10/18/00.

Agreement: OIC and William Jefferson Clinton, completing all remaining investigative and prosecutive matters, 1/19/01.

Full and Unconditional Presidential Pardons Issued: Susan H. McDougal, Robert W. Palmer, Stephen A. Smith, Christopher V. Wade, 1/20/01.



Report: Final Report filed with the Court: *In re: Madison Guaranty Sav. & Loan Ass'n*, 3/2/01.

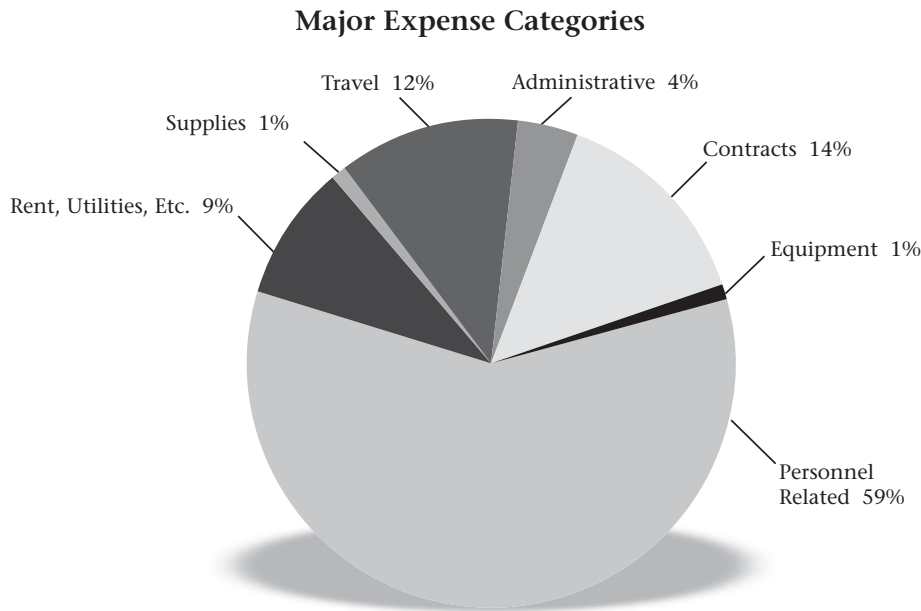
15. 4/1/01 – 9/30/01

Report: Final Report submitted to the Court: *In re: Madison Guaranty Sav. & Loan Ass'n* (regarding Monica Lewinsky and others), 05/18/01.

Shutdown: All investigative work and final reports completed; archiving of records continues; awaiting attorney fee petitions; notification to oversight committees of completion of investigation; notification to Attorney General of transfer of substantially completed remaining matters to Department of Justice, 5/01.

The pie chart below shows the percentage of each major expense category as listed in the Statement of Expenses, covering the period from inception of the Office of the Independent Counsel through March 31, 2001.

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The chart indicates that the majority of the expenses are related to personnel. Through March 2001, personnel compensation and benefits totaled \$21.4 million and contractual services, such as criminal investigators, legal consultants, and computer support, totaled \$8.7 million. These amounts, together with \$17 million in unreimbursed expenses, totaled \$47.1 million, or over 73% of all OIC expenses.

The third most costly category in this investigation, \$8.1 million, was travel. In 1994, when Robert B. Fiske Jr. established the Office in Little Rock, he established a policy and practice, for security and confidentiality reasons, that personnel—investigators, prosecutors, and support staff—be selected from outside the Little Rock area. Consequently, most DOJ and other directly hired employees were in official extended travel status to Little Rock. Nearly every individual within the DOJ who worked for regulatory Independent Counsel Fiske in Little Rock was from out-of-town and in extended travel status. Similarly, FBI and IRS

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agents and staff who worked in Mr. Fiske's investigation were from all over the country and were placed in extended travel status.<sup>5</sup>

28 U.S.C. § 594(b)(3)(A) allows an independent counsel, or others appointed by the independent counsel, to commute to or from the city in which the primary office of the independent counsel or person is located. When Independent Counsel Starr assumed responsibility for the investigation, he decided to continue Mr. Fiske's policy of hiring and detailing investigators, prosecutors, and staff from places other than Little Rock.<sup>6</sup>

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Significant travel costs were also incurred during the Washington, D.C. phase of the investigation. All three independent counsels—Robert Fiske, Kenneth Starr, and Robert Ray—actively sought experienced prosecutors, and current and former federal investigators, to serve in Washington on the Madison Guaranty, Travel Office, FBI Files, and Lewinsky investigations. As a result, the Office incurred significant travel expenses to and from Washington. To the extent possible, prosecutors and FBI agents from the metropolitan Washington area were appointed or detailed. However, when DOJ resources were unavailable at the times and for the periods required during the investigation, prosecutors, agents and investigators were detailed to the OIC from other parts of the country. Authorized travel reimbursements for those commuting from FBI field offices and U.S. Attorneys' Offices to Washington, sometimes for one to two year periods, were substantial. This Office reimbursed travel expenses as the DOJ would do in similar situations and as was done in Mr. Fiske's office.

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<sup>5</sup> \$1.7 million of the travel dollars were directly reimbursed to the FBI and the IRS for FBI or IRS personnel sent to Little Rock and Washington. In an opinion forwarded to this Office from Clarence A. Lee Jr., Associate Director, Administrative Office of U.S. Courts, dated December 27, 1994, the Department of Justice said that agencies that support an independent counsel can request reimbursement from the independent counsel for costs those agencies incur in the course of their work for the independent counsel. Based upon that opinion, the FBI requested, and Independent Counsel Starr concurred, in reimbursing the FBI for the cost of travel the FBI incurred. The FBI did not request reimbursement for salaries and benefits of agents and staff.

<sup>6</sup> 28 U.S.C. § 594(b) allows for consideration of the cost to the government, amount of time required for the investigation, impact on the investigation, and the individual's circumstances who are "unable or unwilling to relocate." This Office found that most attorneys (including Independent Counsel Ray) and staff from places other than Washington or Little Rock were unable and unwilling to relocate and that such relocation was cost prohibitive.

## Independent Counsel Kenneth W. Starr/Robert W. Ray Statement of Expenses

(The accompanying Notes are an integral part of this Statement.)

Expenses by Major Categories (Note 1)	Expenses through March 2001	Percent of Total
Personnel Compensation and Benefits (Note 2)	\$21,370,211	32.9%
Travel (Note 3)	8,079,562	12.4%
Rent, Communications, Utilities, Printing (Note 4)	5,997,153	9.2%
Contractual Services (Note 5)	8,681,683	13.4%
Supplies and Material	768,687	1.2%
Capital Equipment (Note 6)	857,340	1.3%
Administrative Costs (Note 7)	2,394,460	3.7%
<b>Total Direct Costs</b>	<b>\$48,453,224</b>	<b>74.5%</b>
Indirect (Unreimbursed) Costs (Note 8) (Unaudited)	16,584,946	26.5%
<b>Total Expenses through March 2001:</b>	<b>\$65,038,170</b>	<b>100%</b>
Estimated Expenses, April – September 2001:	3,544,646	
Less fines, penalties, assessments and restitution:	-9,119,113	
<b>Net Costs Through September 2001:</b>	<b>\$59,463,703</b>	

### Notes to the Statement of Expenses

#### Note 1—Accounting Policies and Reporting Requirements

Independent counsels are required by statute to prepare a Statement of Expenditures every six months. 28 U.S.C. § 596(c)(2) requires the Comptroller General to conduct financial reviews and audits of a statement and report the results to Congressional Committees. GAO audited and published statements every six months in publications entitled *Financial Audit: Independent Counsel Expenditures*. The most recent audit covered the period April 1 through September 30, 2000 and was published on March 31, 2001. Copies of the audit are available from the GAO. The GAO's reports have consistently passed favorably upon the Office's financial status and condition and internal and management controls. As stated repeatedly in the reports, "for the controls [in the OIC] we [GAO] tested, we found no material weaknesses in the internal control structure and its operations." GAO also stated, "Our audit tests for compliance with selected provisions of laws and regulations disclosed no instances of noncompliance that would be reportable under generally accepted government auditing standards."

28 U.S.C. § 594(h)(1)(a) requires independent counsels to submit expense reports every six months to the Special Division. Expenses differ from expenditures. Expenses include costs incurred during a given reporting period based upon obligations to vendors (accrual basis of accounting). In the expense reports, goods

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and services received, or obligations thereof, may not necessarily have been paid during the relevant period. Expenditures include cash or equivalent payments made and recorded during the reporting period (cash basis of accounting).

#### **Note 2—Personnel Compensation and Benefits**

Of the \$21.4 million in personnel compensation and benefits, \$5.3 million were reimbursements to the DOJ and IRS for attorneys and other support staff detailed to the investigation.

#### **Note 3—Travel**

Travel included expenditures for investigation-related transportation, lodging, meals, miscellaneous and related expenses incurred by personnel appointed by the Office, personnel from other agencies detailed or assigned to the Office, witnesses being interviewed by the Office or appearing before grand juries and at trials, and consultants or contract employees employed by this Office.

#### **Note 4—Rent, Communication, and Utilities.**

This category includes office space rent, telephone charges, utility bills, office equipment rentals, transportation of equipment, office parking charges and printing. Of the \$5.99 million, through March 2001, \$3.9 million was for office rent. The major office costs were in 1001 Pennsylvania Avenue, Washington, D.C. and two separate locations in Little Rock, Arkansas. In both locations, the amount of square footage fluctuated during the period 1994–2001, depending upon needs in those locations.

The maximum square footage in the Washington office reached 16,225 from December 1998 to May 2001. In July 1998, the Washington office expanded into Alexandria, Virginia (6,900 square feet). The Virginia office was selected because of its location and low cost; it cost one-third of the Washington space. The main Washington office is expected to be vacated in January 2002, when the lease expires. In January 2002, all remaining Washington functions will in any event be consolidated into the Virginia office.

In Little Rock, the maximum square footage reached 13,200 from January 1995 to September 1996. All space in Little Rock was relinquished in August 2000. In addition, the FBI provided a garage in Little Rock for voluminous records storage from 1994–2000 and the General Services Administration provided a basement office in the Little Rock federal building from 1996–1999, both at no charge to the OIC.

#### **Note 5—Contractual Services**

Contractual services include the costs for criminal investigators, legal consultants, trial preparation, computer support and maintenance services, financial services, office renovations and security, equipment maintenance services, and other professional investigative services.

#### **Note 6—Capital Equipment**

Capital equipment includes office equipment purchases such as computers, printers, audio-visual equipment (such as equipment needed for trials and grand

juries), TVs, VCRs, copiers, facsimiles, furniture, and other assets. All equipment and furniture assets were inventoried and sight audited every six months. At the conclusion of the investigation, all assets will be or will have been transferred to the Department of Justice or other federal agencies.

The \$857,340 shown represents the actual amount paid for the acquisitions, not the actual value held by the Office's inventory.

#### **Note 7—Administrative Services**

The Administrative Office of the U.S. Courts (AOUSC) charged an administrative fee of 3% of all expenditures for performing disbursement, personnel, payroll, accounting, and advice and counsel functions for the Office. Payment of the fee was automatically posted to the AOUSC-generated monthly Status of Funds report. From inception to March 31, 2001, these fees totaled \$1.33 million.

In addition, the AOUSC incurred expenditures on behalf of all independent counsels that were not directly attributable to any one independent counsel. For each six month period, GAO allotted a percentage of these AOUSC costs to each Independent Counsel, based upon an average number of personnel on each office's payroll. Through September 2000, GAO allotted \$1.1 million as this Office's share.

#### **Note 8—Indirect (Unreimbursed) Costs**

Indirect costs included the federal employee payroll (mostly personnel compensation and benefits) and travel costs for FBI and IRS investigators and support staff assigned to this Office by various federal agencies. These costs were incurred by the employees' respective agencies.

The cumulative amounts (unaudited) provided by each agency through September 2000 were:

	Dollars (unaudited)
Department of Justice .....	\$105,924
FBI .....	12,871,770
U.S. Marshals Service .....	2,046,161
Internal Revenue Service .....	1,561,091