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RELEASED

Examination Of Records
Of The Finance Office
Fiscal Year 1972

B-114864

House of Representatives

BY THE COMPTROLLER GENERAL
OF THE UNITED STATES

904355
090660

JAN. 10, 1973



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

B-114864

Dear Mr. Jennings: GHS 3 AR

Pursuant to your request dated June 6, 1972, the General Accounting Office has examined the records of the Finance Office, House of Representatives, to verify your financial accountability as Clerk of the House at June 30, 1972.

ACCOUNTABILITY FOR APPROPRIATIONS AND FUNDS

The Clerk, as principal fiscal officer of the House, disburses funds appropriated for the expenses of the House, other than those appropriated for salaries and mileage of Members and for the expense allowance of the Speaker that are disbursed by the Sergeant at Arms.

At June 30, 1972, the Clerk was accountable for unexpended funds of \$18,985,215.21. Schedule 1 shows the accountability for appropriations and funds for the fiscal year ended June 30, 1972, which is summarized as follows:

Unexpended balance, July 1, 1971	\$ 8,304,298.00
Appropriations and receipts	<u>155,246,092.90</u>
Total funds available	163,550,390.90
Expenditures and transfers	<u>144,565,175.69</u>
Unexpended balance, June 30, 1972	\$ <u>18,985,215.21</u>

Schedule 2 shows, for each appropriation and fund, the total amounts available, the net disbursements, the transfers during fiscal year 1972, and the unexpended balance at June 30, 1972.

Disbursements for salaries

Most of the Clerk's disbursements are for salaries of Members' employees (clerk hire) and of House officers and employees. Payrolls are prepared on the basis of appointments by the committee chairmen and by the officers and Members. A person's time and attendance is not reported to the Finance Office; the Finance Office continues to pay their

C. 1101700

SCHEDULE

<u>Disposals</u>		<u>Inventory, June 30, 1972</u>			
<u>Units</u>	<u>Cost</u>	<u>Units</u>	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>Book value</u>
40	\$ 15,483	512	\$ 242,799	\$ 144,708	\$ 98,091
74	132,733	552	1,439,467	627,863	811,604
209	79,754	5,512	2,200,641	1,139,055	1,061,586
101	36,746	1,316	460,144	201,312	258,832
96	46,118	958	511,025	221,971	289,054
4	1,507	309	131,578	69,951	61,627
<u>6</u>	<u>5,458</u>	<u>268</u>	<u>530,127</u>	<u>195,832</u>	<u>334,295</u>
<u>530</u>	<u>\$317,799</u>	<u>9,427</u>	<u>\$5,515,781</u>	<u>\$2,600,692</u>	<u>\$2,915,089</u>

salaries until it receives notices of their termination from the appointing officers. The Finance Office records payroll changes resulting from appointments and terminations and increased or decreased deductions requested by employees on pay-change worksheets which are forwarded to the Data Processing Office for payroll preparation purposes.

Payrolls for the investigative staffs of the special and select committees are certified by the chairmen of the full committees, and payrolls for House officers and employees are certified by the respective officers. Payrolls for employees of Members and of standing committees are not certified but are approved by the Clerk of the House on the basis of appointments. Payrolls for salaries charged against the Contingent Fund of the House are approved by the Chairman, Committee on House Administration. H. 114864

Expenses of special and select committees

The expenses of special and select committees are authorized and limited by House resolutions. An authorization to incur expenses covers one session of the Congress, unless otherwise provided in the authorizing resolution, and the funds for these expenses are appropriated on a fiscal-year basis. Generally, expenses are paid from the appropriation applicable to the fiscal year in which they were incurred.

The expenses of special and select committees paid during the fiscal year ended June 30, 1972, amounted to \$9,311,773.14 and were authorized by the 92d Congress.

Schedule 3 is a statement of authorizations and disbursements for the special and select committees on the 92d Congress from January 21, 1971, through June 30, 1972.

Miscellaneous items

Appropriations for miscellaneous items of the House are available for necessary expenses not specifically provided for in other appropriations.

Schedules 4 and 5 show the appropriations and disbursements for miscellaneous items for fiscal years 1971 and 1972, which are summarized below.

B-114864

	<u>1971</u>	<u>1972</u>
Appropriation:		
Annual appropriation	\$6,675,000.00	\$8,325,000.00
Transferred to other appropriations:		
Stationery Revolving Fund pursuant to:		
2 U.S.C. 46b-2	-14,250.00	-750.00
H. Res. 1276	-194,500.00	-
Public Law 91-665	-119,500.00 ^a	-
Government contributions, pursuant to:		
Public Law 91-382	-50,000.00	-
Public Law 92-184	-	-250,000.00
Postage stamps, pursuant to H. Res. 420	-96,000.00	-
House Restaurant Revolving Fund, pursuant to:		
H. Res. 429	-106,812.54 ^b	-
Public Law 92-51	-	-95,923.36
Salaries of officers and employees, pursuant to:		
H. Res. 741	-	-520.00
H. Res. 533	-	-50,000.00
	<hr/>	<hr/>
Amount available	6,093,937.46	7,927,806.64
Total funds disbursed:		
Fiscal year 1971	4,350,574.52	
" " 1972	1,059,911.20	4,423,811.64
	<hr/>	<hr/>
Total	5,410,485.72	4,423,811.64
Unexpended balance, June 30, 1972	\$ <u>683,451.74</u>	\$ <u>3,503,995.00</u>

^aIncludes \$72,000 transferred in fiscal year 1972.

^bIncludes \$70,728.40 transferred in fiscal year 1972.

SCOPE OF EXAMINATION

Our examination included a review of Federal laws relating to payments of salaries and other expenses of the House, a test of financial transactions, a review of selected payrolls and vouchers, and such other auditing procedures as we considered appropriate.

OPINION ON FINANCIAL STATEMENTS

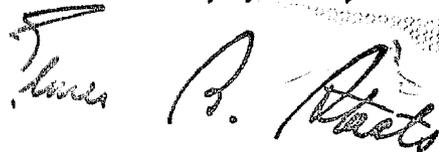
We prepared the accompanying financial statements from the Finance Office records which, in accordance with long-standing procedures, were maintained on a cash basis.

In our opinion the accompanying financial statements (schs. 1 through 5), which were prepared on a basis consistent with that of the preceding year and in accordance with the accounting practice described above, present fairly the accountability of the Clerk of the House for appropriated and other funds at June 30, 1972, and the status of the individual appropriations and other funds at that date.

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A copy of this report is being sent today to the Chairman of the Committee on House Administration.

Sincerely yours,



Comptroller General
of the United States

The Honorable W. Pat Jennings
Clerk of the House of Representatives

THE FINANCE OFFICE

HOUSE OF REPRESENTATIVES

STATEMENT OF ACCOUNTABILITY OF THE CLERK OF THE HOUSE
 FOR APPROPRIATIONS AND FUNDS
 FISCAL YEAR ENDED JUNE 30, 1972

UNEXPENDED BALANCE, JULY 1, 1971			\$ 8,304,298.00
APPROPRIATIONS AND RECEIPTS:			
Current appropriations		\$152,157,415.00	
Revolving fund receipts:			
House Recording Studio Revolving Fund	\$ 123,698.22		
Stationery Revolving Fund	760,280.21		
House Beauty Shop Re- volving Fund	229,660.33		
House Restaurant Re- volving Fund	1,907,799.06		
House Barber Shop Suspense Account	52,924.95		
Records and Registra- tion--Suspense Account	<u>869.78</u>	3,075,232.55	
Proceeds from sale of mis- cellaneous items to be deposited in general fund of the Treasury		<u>13,445.35</u>	<u>155,246,092.90</u>
Total funds available			163,550,390.90
EXPENDITURES AND TRANSFERS:			
Disbursements for salaries and other expenses	143,221,345.19		
Less refunds and canceled checks	<u>92,230.43</u>	143,129,114.76	
Transfers:			
Lapsed appropriations transferred to the general fund of the Treasury	1,422,615.58		
Deposited in general fund of the Treasury	<u>13,445.35</u>	<u>1,436,060.93</u>	<u>144,565,175.69</u>
UNEXPENDED BALANCE, JUNE 30, 1972			\$ <u>18,985,215.21</u>

SCHEDULE 2

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF APPROPRIATIONS AND FUNDS
FISCAL YEAR ENDED JUNE 30, 1972

Fund symbol	Purpose	Fiscal year	Funds available (note a)	Net disbursements	Transfers	Unexpended balance June 30, 1972
0000410	Salaries, officers and employees	1970	\$ 110,437.92	\$ 25.00	\$ 110,412.92	\$ -
0010410	do.	1971	728,901.04	176,148.51	-	552,752.53
0020410	do.	1972	24,670,515.00	22,701,191.49	-	1,969,323.51
0000415	Clerk hire, Members, delegate, and resident commissioner	1970	22,533.37	1,319.65	21,213.72	-
0010415	do.	1971	187,791.79	1,458.70	-	186,333.09
0020415	do.	1972	59,820,000.00	58,550,452.54	-	1,269,547.46
0000425	Attending physician	1970	81.57	-	81.57	-
0010425	do.	1971	10,059.55	8,947.04	-	1,112.51
0020425	do.	1972	92,900.00	81,970.12	-	10,929.88
0000431	Miscellaneous items	1970	771,822.07	29,783.27	742,038.80	-
0010431	do.	1971	1,743,362.94	1,059,911.20	-	683,451.74
0020431	do.	1972	7,927,806.64	4,423,811.64	-	3,503,995.00
0000432	Reporting of hearings	1970	7,224.84	-	7,224.84	-
0010432	do.	1971	258,054.30	93,999.80	-	164,054.50
0020432	do.	1972	422,500.00	277,102.85	-	145,397.15
0000433	Special and select committees	1970	95,292.07	242.33	95,049.74	-
0010433	do.	1971	405,427.88	149,238.02	-	256,189.86
0020433	do.	1972	11,000,000.00	9,164,007.76	-	1,835,992.24
0000434	Telephone and telegraph	1970	261,760.75	8,125.18	253,635.57	-
0010434	do.	1971	839,695.08	566,772.64	-	272,922.44
0020434	do.	1972	4,000,000.00	3,207,234.89	-	792,765.11
0000435	Revision of the laws	1970	1,694.02	-	1,694.02	-
0010435	do.	1971	1,311.38	-	-	1,311.38
0020435	do.	1972	39,980.00	35,419.50	-	4,560.50
0000436	Government contributions	1970	12,088.06	-	12,088.06	-
0010436	do.	1971	18,775.25	-	-	18,775.25
0020436	do.	1972	5,495,000.00	5,486,525.36	-	8,474.64
0000439	Postage stamps (note b)	1970	4,050.24	-	4,050.24	-
0010439	do. (note c)	1971	257,428.67	250,512.57	-	6,916.10
0020439	do. (note d)	1972	417,510.00	228,991.15	-	188,518.85
00X0441	Furniture	-	170.47	-	170.47	-
0000441	do.	1970	174.16	-	174.16	-
0010441	do.	1971	40,773.92	40,748.41	-	25.51
0020441	do.	1972	587,000.00	419,116.23	-	167,883.77
0000460	Joint Committee on Internal Revenue Taxation	1970	5,950.64	-	5,950.64	-
0010460	do.	1971	42,868.99	1,842.92	-	41,026.07
0020460	do.	1972	779,770.00	745,891.70	-	33,878.30
0000463	Joint Committee on Defense Production	1970	5,113.87	-	5,113.87	-
0010463	do.	1971	6,888.00	226.83	-	6,661.17
0020463	do.	1972	136,580.00	129,334.33	-	7,245.67
0000470	Speaker's automobile	1970	204.11	-	204.11	-
0010470	do.	1971	2,537.43	691.71	-	1,845.72
0020470	do.	1972	18,355.00	15,544.22	-	2,810.78
0000471	Majority Leader's automobile	1970	510.82	-	510.82	-
0010471	do.	1971	1,936.96	926.54	-	1,010.42
0020471	do.	1972	18,355.00	16,614.29	-	1,740.71
0000472	Minority Leader's automobile	1970	2.95	-	2.95	-
0010472	do.	1971	1,238.80	673.39	-	565.41
0020472	do.	1972	18,355.00	16,729.08	-	1,625.92
0000474	Capitol Police Board	1970	159,290.16	-	159,290.16	-
0010474	do.	1971	1,009,865.00	911,457.92	-	98,407.08
0020474	do.	1972	1,009,865.00	711,166.98	-	298,698.02
0000476	Uniforms and equipment--Capitol Police	1970	458.92	-	458.92	-
0010476	do.	1971	28,142.32	28,085.34	-	56.98
0020476	do.	1972	361,400.00	295,154.65	-	66,245.35
0000499	Statement of appropriations	1970	3,250.00	-	3,250.00	-
0010499	do.	1971	3,250.00	-	-	3,250.00
0020499	do.	1972	6,500.00	3,250.00	-	3,250.00
0013904	Consolidated Working Fund	1971	9,000.00	5,193.54	-	3,806.46
0023904	do.	1972	-	-14,685.87 ^e	-	14,685.87
0020820	Education of pages	1972	129,850.00	129,850.00	-	-
0020465	Joint Committee on Congressional Operations	1972	425,000.00	227,027.55	-	197,972.45
001/20825	Official mail costs	1972	32,994,000.00	28,394,000.00	-	4,600,000.00
00X0437	Preparation of new edition of United States Code	-	186,756.14	73,963.67	-	112,792.47
00X0442	Preparation of new edition of D.C. Code	-	92,052.24	29,259.31	-	62,792.93
00X0440	Stationary Revolving Fund	-	3,023,751.14	2,126,324.44	-	897,426.70
00X4003	House Restaurant Revolving Fund	-	2,174,085.95	2,020,664.62	-	153,421.33
00X4004	House Recording Studio Revolving Fund	-	328,032.39	45,834.34	-	282,198.05
00X4006	House Beauty Shop Revolving Fund	-	247,811.01	220,929.29	-	26,881.72
00X6875A	Barber Shop Suspense Account	-	52,924.95	30,108.12	-	22,816.83
00X6875B	Records and registration	-	869.78	-	-	869.78
	Miscellaneous receipts:					
	Sale of wastepaper	-	10,418.76	-	10,418.76	-
	Sale of surplus property	-	550.00	-	550.00	-
	Sale of transcript of hearings	-	1,999.35	-	1,999.35	-
	Other (general fund)	-	477.24	-	477.24	-
	Total		\$163,550,390.90	\$143,129,114.76	\$1,436,060.93	\$18,985,215.21

^aIncludes transfers between appropriations and funds.

^bThe 1970 postage allowance expired January 20, 1971.

^cThe 1971 postage allowance expired January 17, 1972.

^dThe 1972 postage allowance will expire upon the convening of the 1st sess., 93d Congress.

^eFunds transferred from Department of State, \$15,000; net disbursements, \$314.13.

^fConsists of \$13,445.35 of miscellaneous receipts and \$1,422,615.58 of lapsed appropriations.

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES

STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS
FOR SPECIAL AND SELECT COMMITTEES, 92d CONGRESS
JANUARY 21, 1971, THROUGH JUNE 30, 1972

<u>Parent committee</u>	<u>Authorizations</u>		<u>Total</u>
	<u>First session</u>	<u>Second session</u>	
Agriculture	\$ 250,000.00	\$ -	\$ 250,000.00
Armed Services	300,000.00	150,000.00	450,000.00
Banking and Currency	975,000.00	684,800.00	1,659,800.00
Campaign Expenditures		185,000.00	185,000.00
Crime	675,000.00	470,000.00	1,145,000.00
District of Columbia	220,000.00	30,000.00	250,000.00
Education and Labor	1,350,000.00	1,128,000.00	2,478,000.00
Foreign Affairs	425,580.00	511,082.00	936,662.00
Government Operations	1,032,600.00	800,000.00	1,832,600.00
House Administration	1,900,000.00	361,200.00	2,261,200.00
House Restaurant	43,000.00	29,500.00	72,500.00
Interior and Insular Affairs	478,000.00	226,000.00	704,000.00
Internal Security	570,000.00	525,000.00	1,095,000.00
Interstate and Foreign Commerce	989,000.00	485,000.00	1,474,000.00
Judiciary	350,000.00	450,000.00	800,000.00
Merchant Marine and Fisheries	291,500.00	227,500.00	519,000.00
Post Office and Civil Service	533,000.00	523,000.00	1,056,000.00
Public Works	1,072,670.00	798,890.00	1,871,560.00
Rules	5,000.00	-	5,000.00
Science and Astronautics	380,000.00	410,000.00	790,000.00
Small Business	530,000.00	398,000.00	928,000.00
Standards and Conduct	25,000.00	-	25,000.00
Veterans' Affairs	150,000.00	110,000.00	260,000.00
Ways and Means	75,000.00	-	75,000.00
Special Committees on Funerals	<u>2,444.84</u>	<u>7,824.49</u>	<u>10,269.33</u>
Total	<u>\$12,622,794.84</u>	<u>\$8,510,796.49</u>	<u>\$21,133,591.33</u>

SCHEDULE 3

January 21- June 30, 1971	Disbursements		Unexpended balance June 30, 1972
	Fiscal year 1972	Total	
\$ 44,863.93	\$ 82,141.53	\$ 127,005.46	\$ 122,994.54
96,928.86	201,193.82	298,122.68	151,877.32
340,975.00	757,751.85	1,098,726.85	561,073.15
-	24,892.54	24,892.54	160,107.46
188,454.43	540,216.16	728,670.59	416,329.41
27,961.56	126,149.81	154,111.37	95,888.63
381,853.71	967,240.82	1,349,094.53	1,128,905.47
110,889.07	412,992.01	523,881.08	412,780.92
402,463.83	866,964.61	1,269,428.44	563,171.56
82,054.60	807,574.05	889,628.65	1,371,571.35
13,159.79	29,284.00	42,443.79	30,056.21
66,247.39	291,399.78	357,647.17	346,352.83
238,546.65	581,074.36	819,621.01	275,378.99
281,581.81	751,551.81	1,033,133.62	440,866.38
105,159.72	391,839.15	496,998.87	303,001.13
84,976.56	220,695.93	305,672.49	213,327.51
200,734.40	468,573.47	669,307.87	386,692.13
291,440.14	853,726.05	1,145,166.19	726,393.81
268.23	762.21	1,030.44	3,969.56
158,157.14	351,927.01	510,084.15	279,915.85
206,960.55	451,333.96	658,294.51	269,705.49
335.85	1,007.40	1,343.25	23,656.75
51,278.52	108,874.03	160,152.55	99,847.45
2,331.46	14,782.29	17,113.75	57,886.25
2,444.84	7,824.49	10,269.33	-
<u>\$3,380,068.04</u>	<u>\$9,311,773.14</u>	<u>\$12,691,841.18</u>	<u>\$8,441,750.15</u>

SCHEDULE 4

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES

SCHEDULE OF CONTINGENT EXPENSES OF THE HOUSE

MISCELLANEOUS ITEMS

FISCAL YEAR 1971 APPROPRIATIONS

	<u>Fiscal year ended June 30</u>		
	<u>1971</u>	<u>1972</u>	<u>Total</u>
FUNDS AVAILABLE:			
Appropriations			\$6,675,000.00 ^a
Transferred to:			
Stationery Revolving Fund			-328,250.00 ^b
Postage stamps 1971			-96,000.00
Government contributions			-50,000.00
House Restaurant Revolving Fund			<u>-106,812.54^c</u>
Total funds available			<u>6,093,937.46</u>
FUNDS DISBURSED:			
Supplies and materials	\$ 534,534.64	\$ 132,397.15	666,931.79
Equipment	848,825.06	273,844.29	1,122,669.35
Equipment maintenance	69,424.66	11,960.66	81,385.32
Gratuities	230,903.14	33,952.00	264,855.14
Salaries (H. Res.)	515,093.24	195,733.59	700,826.83
Official bonds	88.00	1,966.00	2,054.00
Restaurant	270,000.00	-	270,000.00
Interparliamentary receptions	655.40	-	655.40
Contested elections	-	-	-
Rental of office space	432,826.82	45,211.08	478,037.90
Official expenses of Members outside the District of Columbia	366,782.02	132,446.59	499,228.61
District telephone expense	283,523.26	134,481.40	418,004.66
Members' transportation expense	674,000.60	86,938.38	760,938.98
Employees' transportation expense	<u>133,917.68</u>	<u>10,980.06</u>	<u>144,897.74</u>
Total funds disbursed	<u>\$4,350,574.52</u>	<u>\$1,059,911.20</u>	<u>5,410,485.72</u>
UNEXPENDED BALANCE, JUNE 30, 1972			<u>\$ 683,451.74</u>

^a\$5,875,000 appropriated under Public Law 91-382, August 18, 1970;
\$500,000 appropriated under Public Law 91-655, January 8, 1971; and
\$300,000 appropriated under Public Law 92-18, May 25, 1971.

^bIncludes \$72,000 transferred in fiscal year 1972.

^cIncludes \$70,728.40 transferred in fiscal year 1972.

SCHEDULE 5

THE FINANCE OFFICE

HOUSE OF REPRESENTATIVES

SCHEDULE OF CONTINGENT EXPENSES OF THE HOUSE

MISCELLANEOUS ITEMS

FISCAL YEAR 1972 APPROPRIATIONS

	<u>Fiscal year ended June 30, 1972</u>
FUNDS AVAILABLE:	
Appropriations	\$8,325,000.00 ^a
Transferred to:	
Salaries, officers and employees	-50,520.00
House Restaurant Revolving Fund	-95,923.36
Stationery Revolving Fund	-750.00
Government contributions	<u>-250,000.00</u>
Total funds available	<u>7,927,806.64</u>
FUNDS DISBURSED:	
Supplies and materials	656,152.13
Equipment	1,023,765.40
Equipment maintenance	43,428.67
Gratuities	154,272.12
Salaries (H. Res.)	389,681.13
Official bonds	3,937.00
Restaurant	-
Interparliamentary receptions	1,178.82
Contested elections	9,552.00
Rental of office space	523,662.64
Official expenses of Members, outside the District of Columbia	359,982.51
District telephone expense	385,772.97
Members' transportation expense	746,023.71
Employees' transportation expense	<u>126,402.54</u>
Total funds disbursed	<u>4,423,811.64</u>
UNEXPENDED BALANCE, JUNE 30, 1972	<u>\$3,503,995.00</u>

^a\$7,325,000 appropriated under Public Law 92-51, July 9, 1971; and \$1,000,000 appropriated under Public Law 92-184, December 15, 1971.