

18715 115713

---

BY THE COMPTROLLER GENERAL

# Report To The Architect Of the Capitol

OF THE UNITED STATES

---

## Audit Of The United States Senate Restaurants Revolving Fund--September 30, 1979, To September 27, 1980



115713



AFMD-81-63  
JULY 7, 1981

01743

**Request for copies of GAO reports should be sent to:**

**U.S. General Accounting Office  
Document Handling and Information  
Services Facility  
P.O. Box 6015  
Gaithersburg, Md. 20760**

**Telephone (202) 275-6241**

**The first five copies of individual reports are free of charge. Additional copies of bound audit reports are \$3.25 each. Additional copies of unbound report (i.e., letter reports) and most other publications are \$1.00 each. There will be a 25% discount on all orders for 100 or more copies mailed to a single address. Sales orders must be prepaid on a cash, check, or money order basis. Check should be made out to the "Superintendent of Documents".**



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

B-114871

The Honorable George M. White  
Architect of the Capitol

Dear Mr. White:

This report summarizes the results of our examination of the United States Senate Restaurants Revolving Fund for the period September 30, 1979, to September 27, 1980. We made our examination pursuant to section 5 of the Act of July 6, 1961 (40 U.S.C. 174j-5). Comparative Senate Restaurants Revolving Fund financial statements for 1980 and 1979 are presented on pages 3 to 10. Our opinion on these statements appears on page 2.

The Senate Restaurants are operated primarily for Senators and employees of the United States Senate. The Architect of the Capitol, under the direction of the Senate Committee on Rules and Administration, is responsible for managing the Restaurants.

Receipts from sales, commissions, and transfers from the appropriations for the contingent expenses of the Senate are used to finance the activities of the Senate Restaurants Revolving Fund. For the period ended September 27, 1980, sales receipts and commissions amounted to \$4,253,211. There was no transfer from the appropriation for contingent expenses of the Senate during the year.

Senate Restaurants operations for the period ended September 27, 1980, resulted in a net operating profit of \$21,428, compared with a net operating loss for the preceding period ended September 29, 1979, of \$79,424. Overall, the Senate Restaurants operating results increased from a loss of \$6,619 a month in the preceding period to a profit of \$1,786 a month in the period ended September 27, 1980, which constitutes an increase of \$8,405 a month. The change from a loss in fiscal 1979 to a profit in fiscal 1980 can be attributed primarily to (1) a decrease of \$86,195 in losses on cafeteria food operations, (2) an increase of \$14,917 in the profit on fast food and cigarstand operations, and (3) an increase of \$4,891 in vending machine commissions.

A condensed comparison of sales, commissions, and operating results for each of the Restaurants' activities for 1980 and 1979 is presented as note 6 to the financial statements.

A statement of operations, prepared by the Senate Restaurants accounting staff, for each of the Restaurants' activities for fiscal 1980 is included as exhibit A.

Funds appropriated to the Architect of the Capitol for Senate Office Buildings may be used to purchase restaurant equipment. The equipment is not recorded as assets of the Senate Restaurants Revolving Fund. Additional information on other restaurant costs paid from appropriated funds is contained in note 1 to the financial statements.

AUDITOR'S OPINION

We have examined the balance sheet of the United States Senate Restaurants Revolving Fund as of September 27, 1980, and September 29, 1979, and the related statements of operations and changes in financial position for the years then ended. Our examination was made in accordance with generally accepted government auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statements referred to in the preceding paragraph present fairly the financial position of the United States Senate Restaurants Revolving Fund as of September 27, 1980, and September 29, 1979, and the results of its operations and changes in financial position for the years then ended, in conformity with the financial accounting policies described in note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Sincerely yours,

A handwritten signature in cursive script that reads "Milton J. Fowler".

Acting Comptroller General  
of the United States

UNITED STATES SENATE RESTAURANTS REVOLVING FUNDCOMPARATIVE STATEMENT OF ASSETS AND LIABILITIESSEPTEMBER 27, 1980, AND SEPTEMBER 29, 1979

ASSETS	<u>September 27, 1980</u>		<u>September 29, 1979</u>	
<b>CASH:</b>				
Funds with U.S. Treasury (note 1)	\$364,326		\$359,904	
Petty cash and change funds	<u>13,000</u>	\$377,326	<u>13,000</u>	\$372,904
ACCOUNTS RECEIVABLE (note 2)		119,478		98,747
<b>INVENTORIES:</b>				
Food, beverages, merchandise, and supplies, at cost	124,453		103,687	
China, glassware, silverware, and tableware, at cost	<u>114,359</u>	<u>238,812</u>	<u>106,623</u>	<u>210,310</u>
Total assets		<u>\$735,616</u>		<u>\$681,961</u>
<b>LIABILITIES AND EQUITY</b>				
<b>LIABILITIES:</b>				
Amounts due vendors	\$134,822		\$140,908	
Net payroll and benefits	68,660		62,436	
Federal and State taxes withheld	22,605		18,397	
Employees' accrued leave	105,653		91,736	
Unclaimed wages	1,040		470	
Employees' physicals	10,209		-	
Accrued credits (overpayments of accounts receivable)	-		6,063	
Supplemental service charge	8,178		-	
Deferred income	<u>1,070</u>		<u>-</u>	
Total liabilities		<u>\$352,237</u>		<u>\$320,010</u>
<b>EQUITY</b>				
Contributed capital		51,200		51,200
Capitalization of china, glass- ware, silverware, and table- ware inventory (note 3)		45,944		45,944
<b>Operating funds:</b>				
Balance at beginning of year	264,807		344,231	
Net profit or (loss) for fiscal year (schedule 2)	<u>21,428</u>	<u>286,235</u>	<u>(79,424)</u>	<u>264,807</u>
Total equity		<u>383,379</u>		<u>361,951</u>
Total liabilities and equity		<u>\$735,616</u>		<u>\$681,961</u>

The accompanying notes are an integral part of this statement.

UNITED STATES SENATE RESTAURANTS REVOLVING FUND

COMPARATIVE STATEMENT OF OPERATIONS

FISCAL YEARS ENDED SEPTEMBER 27, 1980, SEPTEMBER 29, 1979,

SEPTEMBER 30, 1978, AND OCTOBER 1, 1977

	<u>September 27, 1980</u>		<u>September 29, 1979</u>		<u>September 30, 1978</u>		<u>October 1, 1977</u>	
	<u>Amount</u>	<u>Percent of sales</u>	<u>Amount</u>	<u>Percent of sales</u>	<u>Amount</u>	<u>Percent of sales</u>	<u>Amount</u>	<u>Percent of sales</u>
SALE OF FOOD AND BEVERAGES:								
Regular	\$2,843,295	80.8	\$2,478,285	84.1	\$2,388,522	85.8	\$2,027,849	86.3
Catering (note 1)	<u>674,410</u>	<u>19.2</u>	<u>467,877</u>	<u>15.9</u>	<u>395,946</u>	<u>14.2</u>	<u>321,132</u>	<u>13.7</u>
Total	3,517,705	100.0	2,946,162	100.0	2,784,468	100.0	2,348,981	100.0
Cost of food and beverages sold (note 1)	<u>1,541,389</u>	<u>43.8</u>	<u>1,333,162</u>	<u>45.3</u>	<u>1,181,802</u>	<u>42.4</u>	<u>1,052,971</u>	<u>44.8</u>
GROSS PROFIT	<u>1,976,316</u>	<u>56.2</u>	<u>1,613,000</u>	<u>54.7</u>	<u>1,602,666</u>	<u>57.6</u>	<u>1,296,010</u>	<u>55.2</u>
OPERATING EXPENSES:								
Salaries and wages:								
Straight time	1,593,270	45.3	1,399,056	47.5	1,350,005	48.5	1,189,207	50.6
Overtime	71,331	2.0	50,684	1.7	59,798	2.1	56,377	2.4
Leave expense	125,441	3.6	107,061	3.6	101,786	3.7	86,706	3.7
Employee meals	85,510	2.4	71,457	2.4	68,115	2.4	57,274	2.5
Employee benefits	177,210	5.0	150,947	5.1	145,965	5.2	122,276	5.2
Employee physicals	8,917	0.3	8,614	0.3	7,366	0.3	5,194	0.2
Miscellaneous China, glass-ware, and silverware	13,780	0.4	11,606	0.4	10,645	0.4	7,395	0.3
Kitchen utensils	38,732	1.1	49,115	1.7	38,951	1.4	37,825	1.6
Vending machine rentals and repairs	5,919	0.2	7,756	0.3	6,636	0.2	4,319	0.2
Total (note 1)	<u>2,120,110</u>	<u>60.3</u>	<u>1,857,012</u>	<u>63.0</u>	<u>1,796,505</u>	<u>64.5</u>	<u>1,573,983</u>	<u>67.0</u>
LOSS ON FOOD AND BEVERAGE OPERATIONS	<u>143,794</u>	<u>4.1</u>	<u>244,012</u>	<u>8.3</u>	<u>193,839</u>	<u>6.9</u>	<u>277,973</u>	<u>11.8</u>
CIGARSTAND MERCHANDISE:								
Sales	676,398	100.0	642,459	100.0	698,220	100.0	690,239	100.0
Cost of sales	<u>463,446</u>	<u>68.5</u>	<u>436,733</u>	<u>68.0</u>	<u>469,681</u>	<u>67.3</u>	<u>479,063</u>	<u>69.4</u>
GROSS PROFIT Operating expenses	<u>212,952</u>	<u>31.5</u>	<u>205,726</u>	<u>32.0</u>	<u>228,539</u>	<u>32.7</u>	<u>211,176</u>	<u>30.6</u>
	<u>83,413</u>	<u>12.3</u>	<u>73,433</u>	<u>11.4</u>	<u>54,108</u>	<u>7.7</u>	<u>52,612</u>	<u>7.6</u>
PROFIT ON CIGARSTAND OPERATIONS	<u>129,539</u>	<u>19.2</u>	<u>132,293</u>	<u>20.6</u>	<u>174,431</u>	<u>25.0</u>	<u>158,564</u>	<u>23.0</u>
NEWSPAPERS (note 4):								
Sales	27,101	100.0	24,902	100.0	25,934	100.0	23,592	100.0
Cost of sales	<u>23,425</u>	<u>86.4</u>	<u>21,297</u>	<u>85.5</u>	<u>22,121</u>	<u>85.3</u>	<u>19,382</u>	<u>82.2</u>
PROFIT FROM NEWSPAPER SALES	<u>3,676</u>	<u>13.6</u>	<u>3,605</u>	<u>14.5</u>	<u>3,813</u>	<u>14.7</u>	<u>4,210</u>	<u>17.8</u>
VENDING MACHINE COMMISSIONS	32,007		27,116		33,049		26,150	
NET OPERATING PROFIT OR (LOSS) (note 1)	<u>21,428</u>		<u>(80,998)</u>		<u>17,454</u>		<u>(89,049)</u>	
OTHER INCOME:								
Unclaimed wages (note 5)	-		1,574		-		-	
NET PROFIT OR (LOSS) (note 1)	<u>\$ 21,428</u>		<u>\$ (79,424)</u>		<u>\$ 17,454</u>		<u>\$ (89,049)</u>	

The accompanying notes are an integral part of this statement.

UNITED STATES SENATE RESTAURANTS REVOLVING FUND  
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION  
FISCAL YEARS ENDED SEPTEMBER 27, 1980, AND SEPTEMBER 29, 1979

	<u>September 27, 1980</u>	<u>September 29, 1979</u>
<b>FUNDS PROVIDED:</b>		
Sales and commissions (note 1)	\$4,253,211	\$3,642,213
Decrease in working capital	<u>          -</u>	<u>      79,424</u>
Total	<u>\$4,253,211</u>	<u>\$3,721,637</u>
<b>FUNDS APPLIED:</b>		
Cost of merchandise sold (note 1)	\$2,028,260	\$1,791,192
Salaries, wages, and benefits	2,144,660	1,860,479
Other operating expenses	58,863	69,966
Increase in working capital	<u>      21,428</u>	<u>          -</u>
Total	<u>\$4,253,211</u>	<u>\$3,721,637</u>

ANALYSIS OF CHANGES IN WORKING CAPITAL

FISCAL YEARS ENDED SEPTEMBER 27, 1980, AND SEPTEMBER 29, 1979

	<u>Increase or (decrease) in working capital</u>	
	<u>September 27, 1980</u>	<u>September 29, 1979</u>
<b>WORKING CAPITAL CHANGES:</b>		
Cash	\$ 4,422	\$(65,249)
Accounts receivable	20,731	19,033
Inventory of food, tobacco, and beverages	20,766	13,270
Inventory of china, glassware, silverware, and tableware	7,736	6,024
Amounts due vendors	6,086	(33,691)
Net payroll and benefits	(6,224)	(3,471)
Federal and State taxes withheld	(4,208)	(988)
Employees' accrued leave	(13,917)	(9,863)
Employees' physicals	(10,209)	-
Supplemental service	(8,178)	-
Unclaimed wages	(570)	1,574
Accrued credits (overpayments of accounts receivable)	6,063	(6,063)
Deferred income	<u>(1,070)</u>	<u>          -</u>
<b>NET INCREASE OR (DECREASE) IN WORKING CAPITAL</b>	<u>\$21,428</u>	<u>\$(79,424)</u>

The accompanying notes are an integral part of this statement.

UNITED STATES SENATE RESTAURANTS

REVOLVING FUND

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 27, 1980

1. Significant Accounting Policies

Cash receipts from sales revenues are deposited in the U.S. Treasury to the credit of the Senate Restaurants Revolving Fund for use in operating the various restaurant facilities.

The statements do not include the cost of (1) equipment, management personnel salaries, and miscellaneous expenses such as paper, cleaning, and laundry, which are paid from funds appropriated to the Architect of the Capitol, and (2) certain benefits and services such as space, building repairs and maintenance, utilities, garbage disposal, and menus and forms printed by the Government Printing Office and furnished to the Restaurants without charge. Certain additional costs, as provided for under Public Law 92-51, were paid from the Legislative Branch appropriations for the Senate Office Buildings as follows:

<u>Fiscal year</u>	<u>Personnel compensation</u>	<u>Personnel benefits</u>	<u>Other services</u>	<u>Supplies and materials</u>	<u>Total</u>
1980	\$493,749	\$44,961	\$110,999	\$211,186	\$860,895
1979	452,627	42,296	98,229	167,778	760,930
1978	407,185	41,251	79,336	170,997	698,769
1977	346,867	33,922	81,169	150,757	612,715

Miscellaneous costs and supplemental service costs related to catered events were not included by the Senate Restaurants as sales and cost of sales for all of fiscal 1980. Since May 1980 these sales and costs have been included in the Restaurants' total sales and cost of sales; however, since these amounts were not included for the entire fiscal year and would distort the comparison with prior years' operations we did not include the partial year amounts in the statements. These costs, which are billed directly to customers, for the accounting periods from May 11, 1980, through September 27, 1980, consist of miscellaneous (\$22,607) and supplemental service (\$36,883). Sales of food for catered events are included in the Restaurants' records and statements of operations; therefore these sales are included in the statements.

2. The accounts receivable balances at September 30, 1980, amounted to \$119,673, about 17.5 percent greater than the September 29, 1979, balances. Of this amount, \$36,154, or 30.2 percent, was outstanding over 60 days, compared with \$29,779, or 30.1 percent, at September 29, 1979. A comparison of customers' accounts receivable at September 30, 1980, and September 29, 1979, follows.

<u>Days outstanding</u>	<u>September 30, 1980</u>		<u>September 29, 1979</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
0 to 30	\$ 72,551	60.6	\$63,353	64.2
31 to 60	10,968	9.2	5,615	5.7
61 to 90	16,957	14.2	15,413	15.6
Over 90	<u>19,197</u>	<u>16.0</u>	<u>14,366</u>	<u>14.5</u>
Total	<u>\$119,673</u>	<u>100.0</u>	<u>\$98,747</u>	<u>100.0</u>

At December 31, 1980, 85.7 percent of the September 30, 1980, accounts receivable balance had been collected.

The Restaurants accounting office monthly prepares a list of outstanding accounts and submits the list to the Architect of the Capitol. Collection letters are mailed to selected customers whose accounts are delinquent over 60 days in accordance with the policy direction established by the Senate Committee on Rules and Administration.

3. Initial capitalization of china, glassware, and silverware at July 1, 1967, was \$36,361 and capitalization of tableware at October 2, 1976, was \$9,583.
4. Total sales and cost of sales based on data reported for primary sales location.
5. Unclaimed wages over 6 years old. Claims for these wages are barred pursuant to 31 U.S.C. 71a, 237, as amended by Public Law 93-604 approved January 2, 1975.
6. Sales, commissions, and operating results for the various restaurant activities during fiscal 1980 and 1979 are summarized on the next page.

	1980		1979	
	<u>Sales and commissions</u>	<u>Operating profit or (loss)</u>	<u>Sales and commissions</u>	<u>Operating profit or (loss)</u>
Food and beverages:				
Capitol dining rooms (note a)	\$ 731,901	\$(309,514)	\$ 580,003	\$(308,330)
Senators' dining room	86,274	(23,035)	80,328	(20,643)
Cafeterias (note a)	1,709,429	(3,668)	1,380,038	(89,863)
Coffee shop	379,110	66,549	336,898	59,751
Snackbar	149,954	11,211	132,214	6,108
Carryout	461,037	114,663	431,418	108,858
Vending	-	-	5,263	107
Total	<u>\$3,517,705</u>	<u>\$(143,794)</u>	<u>\$2,946,162</u>	<u>\$(244,012)</u>
Tobacco, candy and newspapers:				
Capitol dining rooms	87,177	16,328	88,682	16,726
Dirksen Office Building	370,259	64,127	347,735	67,094
Russell Office Building	246,063	52,760	228,704	52,105
Vending	-	-	2,240	(27)
Total	<u>\$ 703,499</u>	<u>\$ 133,215</u>	<u>\$ 667,361</u>	<u>\$ 135,898</u>
Other income-unclaimed wages (note b)	-	-	1,574	1,574
Vending machine commissions	<u>32,007</u>	<u>32,007</u>	<u>27,116</u>	<u>27,116</u>
Total	<u>\$4,253,211</u>	<u>\$ 21,428</u>	<u>\$3,642,213</u>	<u>\$ (79,424)</u>

a/Does not include costs related to catered events (miscellaneous \$22,607 and supplemental service \$36,883) which were not recorded in catered sales for all of fiscal 1980.

b/Unclaimed wages over 6 years old. Claims for these wages are barred pursuant to 31 U.S.C. 71a, 237, as amended by Public Law 93-604 approved January 2, 1975.

U.S. SENATE RESTAURANT

FISCAL YEAR 19 80

ACCOUNTING PERIOD

Year to Date  
September 30, 1979 thru September 27, 1980

STATEMENT OF OPERATIONS

	COMBINED OPERATIONS		Capitol Drs.		Snack Bar		Coffee Shop		ROB Cigar Stand		DOB Cigar Stand		Cafeteria		Senator's Dr.		Carry Out		Vending		
	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	AMOUNT	% OF SALES	
<b>FOOD SALES</b>																					
Food.....	2843,294	80.8	469,138	64.1	149,954		379,110		-0-		-0-		1297,781	75.9	86,275		461,037				
Catering.....	674,410	19.2	262,763	35.9									411,647	24.1							
Sub Total	3517,705	100%	731,901	100%	149,954	100%	379,110	100%					1709,429	100%	86,275	100%	461,037	100%			
(a) Supplemental Service Charge	36,883		14,441										22,442								
(b) Memo Charges	22,607		7,287										15,319								
<b>TOTAL</b>	3577,194		753,629		149,954		379,110		-0-		-0-		1747,190		86,275		461,037				
<b>COST OF FOOD SOLD</b>																					
Supplemental Service and Memo Charges	59,490		21,729										37,761		47,195	54.7	254,717	55.2			
<b>GROSS PROFIT ON FOOD</b>	1976,315	56.2	438,876	60.0	77,029	51.4	196,412	51.8	-0-		-0-		962,086	56.3							
<b>OPERATING EXPENSES</b>																					
Labor: Straight Time	1659,559	47.2	553,826	75.7	46,192	30.8	101,310	26.7	20,579	8.1	39,199	11.3	732,001	42.8	55,081	63.8	111,371	24.1			
Overtime	72,653	2.1	52,085	7.1	8,567	5.7	3,258	0.9	381	0.1	334	0.1	5,945	0.3	242	0.3	1,841	0.4			
Leave Expense	128,351	3.6	43,015	5.9	3,565	2.4	7,769	2.1	1,585	0.6	3,023	0.9	56,472	3.3	4,327	5.0	8,596	1.9			
Employee Meals	87,046	2.5	24,898	3.4	1,591	1.1	4,674	1.2	432	0.2	809	0.2	18,449	2.8	2,122	2.5	4,071	0.9			
Employee Physicals	10,209	0.3	2,083	0.3	429	0.3	663	0.2	439	0.2	827	0.2	4,247	0.3	429	0.5	1,092	0.2			
Employee Benefits	184,557	5.2	61,866	8.4	5,125	3.4	11,159	2.9	2,273	0.9	4,345	1.3	81,228	4.8	6,218	7.2	12,342	2.7			
<b>TOTAL LABOR COSTS</b>	2142,374	60.9	737,773	100.8	65,168	43.7	128,834	34.0	25,689	10.4	48,537	14.0	928,342	54.3	68,418	79.3	139,314	30.2			
Laundry																					
Paper Supplies																					
Cleaning Supplies																					
Miscellaneous Expense	14,212	0.4	6,565	0.9	230	0.2	782	0.2	106	-0-	326	0.1	5,294	0.3	336	0.4	573	0.1			
Kitchen Utensil	5,919	0.2	204	-0-	58	-0-	117	-0-					5,517	0.3			22	-0-			
China, Glassware, Silverware	70,531	2.0	20,386	2.8					-0-		-0-		47,729	2.8	2,415	2.8	-0-				
Replacements																					
<b>TOTAL OPERATING EXPENSES</b>	2233,036	63.5	764,928	104.5	65,757	43.9	129,733	34.2	25,795	10.4	48,863	14.1	986,883	57.7	71,169	82.5	139,908	30.3			
<b>PROFIT OR (LOSS) ON FOOD OPERATIONS</b>	(256,720)	(7.3)	(326,052)	(44.5)	11,273	7.5	66,679	17.6	(25,795)	(10.4)	(48,863)	(14.1)	(24,796)	(1.4)	(23,975)	(27.8)	114,809	24.9			
<b>CIGAR STANDS</b>																					
<b>SALES</b>	676,398	100%	83,048	100%					246,063	100%	347,287	100%									
<b>COST OF SALES</b>	463,447	68.5	58,400	70.3					167,479	68.1	237,568	68.4									
<b>PROFIT OR (LOSS) ON CIGAR STAND OPERATIONS</b>	212,952	31.5	24,648	29.7					78,584	31.9	109,719	31.6									
Newspaper Vending Machines Commissions	3,676		350								3,326										32,007
<b>NET PROFIT OR (LOSS) ON OPERATIONS</b>	(8,085)		(301,054)		11,273		66,679		52,789		64,182		(24,796)		(23,975)		114,809				32,007
(c) Leave Adjustment	(2,285)		(782)		(62)		(130)		(30)		(55)		(1,003)		(78)		(146)				
(d) China, Glassware, Silverware Adjustment	31,798		8,649										22,131		1,018						
<b>NET INCOME OR (DEFICIT)</b>	21,428		(293,186)		11,211		66,549		52,760		64,128		(3,668)		(23,035)		114,662				32,007

NOTE: CENTS HAVE BEEN OMITTED; THEREFORE, COLUMNS WILL NOT FOOT.

(a and b) Supplement Service and Memo Charges and Expenses are not considered for percentage calculation. (c) Adjustment for Leave Expense.  
(d) Adjustment for China, Glassware, Silverware to Actual Cost for the 13 Accounting Periods.

**AN EQUAL OPPORTUNITY EMPLOYER**

**UNITED STATES  
GENERAL ACCOUNTING OFFICE  
WASHINGTON, D.C. 20548**

**OFFICIAL BUSINESS  
PENALTY FOR PRIVATE USE, \$300**

**POSTAGE AND FEES PAID  
U. S. GENERAL ACCOUNTING OFFICE**



**THIRD CLASS**