



COMPTROLLER GENERAL OF THE UNITED STATES
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The Honorable Lee Metcalf
Chairman, Subcommittee on Reports,
Accounting, and Management
Committee on Government Operations
United States Senate

Dear Mr. Chairman:

This is in response to your March 25, 1976, letter concerning alleged irregularities in travel billing by a Member of Congress. You requested us to report on changes that should be made in procedures to assure that double billing is not permitted, that travel payments are not made for days on which the Member does not travel, and that accounts are kept so that congressional auditors can easily verify and report irregularities to appropriate authorities.

Specifically, you asked that we review Senate procedures, compare them with those used in the House, and make whatever recommendations or comments are warranted regarding Senate handling of similar matters.

Payments for Members' official travel (trips between Washington, D.C., and home State or district) and for travel on committee business are made, with minor exceptions, from funds appropriated for the contingent expenses of the Senate and of the House. Reimbursement is made only on vouchers signed by Members, certifying that official or committee travel was performed in line with official duty; those for committee travel are also certified or approved by the cognizant committee chairman. Payment of vouchers is authorized by the Chairman, Senate Committee on Rules and Administration, or the Chairman, House Committee on House Administration.

Claims for reimbursement of actual cost of transportation by public carriers are to be supported by receipts or ticket stubs showing the points of travel and cost. Claims for private automobile travel are based on mileage.

In regard to the adequacy of the financial recordkeeping system or of the voucher review system maintained by either the Senate or the House, it is important to note that GAO is precluded under existing law (2 U.S.C. 68 and

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2 U.S.C. 95) from questioning amounts approved by the Chairman of the Committee on Rules and Administration for payment from the contingent fund of the Senate or amounts approved by the Chairman of the Committee on House Administration for payment from the contingent fund of the House.

In discussions with our representatives, your office asked that we cite some examples of provisions similar to 2 U.S.C. 68 and 2 U.S.C. 95 which limit our audits. We have included (1) examples of excerpts of appropriation language which precludes an effective audit by GAO of various Government activities and (2) references to certain other agencies not subject to GAO audits as an enclosure to this report.

At the present time both the recordkeeping and voucher audit procedures relating to Members' travel differ significantly between the Senate and the House. Whereas the Senate's financial records are computerized, those of the House, other than payroll, are maintained manually.

Information on Senate travel voucher payments, such as dates of travel and amounts paid, is stored in the computer. This enables Senate finance office auditors, who have direct access to the computer, to easily compare the dates of Senators' official or committee travel on each travel voucher submitted for reimbursement against similar information stored in the computer. This procedure provides a reliable means to identify charges for duplicate or overlapping trips.

House procedures do not provide for as comprehensive a check on Members' travel. The House finance office and the staff of the Committee on House Administration do attempt to check for duplicate or overlapping travel dates. Their task is much more difficult and the probability of error higher, however, because (1) the financial record system is not computerized, (2) the records of Members' official and committee travel are separately maintained, and (3) a greater number of trips are involved.

We understand that the House plans to implement a computerized recordkeeping system, which will be programmed to prevent double billing for travel. Such a system would enable the House to make checks of travel dates similar to those now made by the Senate.

The question of whether a Member claims and receives travel payments for days on which he does not travel is

not presently covered by procedures of either the Senate or the House. No time and attendance records are kept for Members and, therefore, no wholly reliable means exists for checking whether the Member actually traveled on the days claimed. Even a comparison of a Member's voting record with days in travel status would not clearly show conflicts in dates since a Member could both vote and travel on the same day.

In conclusion, we believe that the present Senate procedures provide adequate assurance to preclude double-billing for Members' travel. Also, the recordkeeping system of the Senate is adequate to verify that periods of travel do not overlap or duplicate other periods of travel.

The Standing Rules of the Senate provide that matters relating to the payment of money out of the contingent fund of the Senate or creating a charge upon the same are subject to the jurisdiction of the Senate Committee on Rules and Administration. Therefore, you may wish to discuss with that Committee the establishment of further controls to assure that travel payments are not made for days on which the Member does not travel.

Sincerely yours,



Comptroller General
of the United States

Deputy

Enclosure

EXAMPLES OF RESTRICTIONSON GAO AUDIT AUTHORITY

With certain exceptions, GAO's audit authority and responsibility extends to all activities, financial transactions, and accounts of the Federal Government. However, many agencies and activities are not subject to audit by reason of specific statutory prohibitions and the type of funds involved. When expenditures are of a privileged, confidential, or emergency nature accounted for solely on certificate of a designated Government official, GAO's audit function is restricted.

1. Executive Residence - Operating Expenses

For the care, maintenance, repair and alteration, refurnishing, improvement, heating and lighting, including electric power and fixtures, of the Executive Residence, to be expended as the President may determine, notwithstanding the provisions of this or any other Act, and official entertainment expenses of the President to be accounted for solely on his certificate; \$1,826,000. (Executive Office Appropriations Act, 1976, Public Law 94-91, approved August 9, 1975)

2. Operation and Maintenance - Contingencies, Defense

For emergency and extraordinary expenses arising in the Department of Defense, to be expended on the approval or authority of the Secretary of Defense, and payments may be made on his certificate of necessity for confidential military purposes; \$2,500,000. (Department of Defense Appropriation Act, 1976, Public Law 94-212, approved February 9, 1976)

3. Federal Bureau of Investigation - Salaries and Expenses

For expenses necessary for the detection and prosecution of crimes against the United States: * * * and not to exceed \$70,000 to meet unforeseen emergencies of a confidential character, to be expended under the direction of the Attorney General, and to be accounted for solely on his certificate; \$468,700,000. (Department of Justice Appropriation Act, 1976, Public Law 94-121, approved October 21, 1975)

4. Administration of Foreign Affairs - Emergencies in the Diplomatic and Consular Service

For expenses necessary to enable the Secretary of State to meet unforeseen emergencies arising in the Diplomatic and Consular Service, to be expended pursuant to the requirement of section 291 of the Revised Statutes (31 U.S.C. 107); \$2,100,000. (Department of State Appropriation Act, 1976, Public Law 94-121, approved October 21, 1975)

5. Supreme Court of the United States - Miscellaneous Expenses

For miscellaneous expenses, to be expended as the Chief Justice must approve; \$737,000. (Judiciary Appropriation Act, 1976, Public Law 94-121, approved October 21, 1975)

Also, at the present time various activities of certain agencies--for example, the Central Intelligence Agency and the Canada-United States Parliamentary Group--and the administration of various trust funds--such as the Soldiers Home Permanent Fund and funds administered by the Smithsonian Institution--are not subject to GAO audit.