

DOCUMENT RESUME

00562 - [A1051726] (Restricted)

Examination of Records of the Finance Office, Fiscal Year 1976. GGD-77-30; B-114864. March 18, 1977. 4 pp. + 5 enclosures (5 pp.).

Report to Edmund L. Henshaw, Jr., House of Representatives: Clerk of the House; by Elmer B. Staats, Comptroller General.

Issue Area: Intergovernmental Relations and Revenue Sharing (400).

Contact: General Government Div.

Budget Function: General Government: Legislative Functions (801).

Congressional Relevance: House Committee on House Administration; House of Representatives: Clerk of the House; House of Representatives: Finance Office. Edmund L. Henshaw, Jr.

The Clerk, as principal fiscal officer of the House of Representatives, disburses funds appropriated for all expenses of the House except salaries and initial mileage of Members, Delegates, and the Resident Commissioner. The records of the Finance Office of the House of Representatives were examined to verify the financial accountability of the Clerk of the House at June 30, 1976. The examination included reviewing Federal laws relating to payments of salaries and other expenses of the House, testing financial transactions, reviewing selected payrolls and vouchers, and such other auditing procedures as were appropriate. Findings/Conclusions: At June 30, 1976, the Clerk was accountable for unexpended funds of \$48,120,596.12. About half of the Clerk's disbursements are for salaries of Members' employees and of house officers and employees. Payroll changes are recorded through online computer terminals in the Finance Office. House resolutions authorize and limit the expenses of special and select committees. Appropriations for miscellaneous items of the House are available for necessary expenses not specifically provided for in other appropriations. The financial statements, which were prepared on a basis consistent with that of the preceding year and in accordance with approved accounting practices, present fairly the accountability of the Clerk of the House for appropriated and other funds at June 30, 1976, and the status of individual appropriations and other funds at that time. (SC)

00562

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**REPORT OF THE
COMPTROLLER GENERAL
OF THE UNITED STATES**

**Examination Of Records
Of The Finance Office
Fiscal Year 1976**

House of Representatives



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

B-114864

The Honorable Edmund L. Henshaw, Jr.
Clerk of the House of Representatives

Dear Mr. Henshaw:

In response to your June 14, 1976, request, we have examined the records of the Finance Office, House of Representatives, to verify the financial accountability of the Clerk of the House at June 30, 1976.

ACCOUNTABILITY FOR APPROPRIATIONS
AND OTHER FUNDS

The Clerk, as principal fiscal officer of the House, disburses funds appropriated for all expenses of the House, except salaries and initial mileage of Members, Delegates, and the Resident Commissioner. These are disbursed by the Sergeant at Arms.

At June 30, 1976, the Clerk was accountable for unexpended funds of \$48,120,596.12. Schedule 1--a statement of accountability for appropriations and other funds for the fiscal year ended June 30, 1976--is summarized as follows:

Unexpended balance, July 1, 1975	\$ 16,887,891.10
Appropriations and receipts	<u>280,566,467.74</u>
Total funds available	297,454,362.84
Expenditures and transfers	<u>249,333,766.72</u>
Unexpended balance, June 30, 1976	\$ <u>48,120,596.12</u>

Schedule 2 shows (1) the total amounts available, (2) the net disbursements, (3) the transfers during fiscal year 1976, and (4) the unexpended balance at June 30, 1976, for each appropriation and fund.

Disbursements for salaries

About half 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 committee chairmen and by officers and Members. Time and attendance is not reported to the Finance Office; the Finance Office continues to pay a salary until it receives a termination notice from the appointing officer.

The Finance Office records payroll changes--appointments, terminations, pay adjustments, and increased or decreased deductions requested by employees--through online computer terminals in the Finance Office.

Full committee chairmen certify payrolls for investigative staffs of special and select committees. Officers of the House certify payrolls for their employees. Payrolls for employees of Members and standing committees are not certified but are approved by the Clerk on the basis of appointments. The Chairman, Committee on House Administration, approves payrolls for salaries charged against the Contingent Fund of the House.

Expenses of special and select committees

House resolutions authorize and limit the expenses of special and select committees. An authorization to incur expenses covers one session of the Congress, unless otherwise provided in the authorizing resolution. However, the funds for these expenses are paid from the appropriation applicable to the fiscal year in which they are incurred.

Schedule 3 is a statement of authorizations and disbursements for special and select committees of the 94th Congress from January 3, 1975, to June 30, 1976. During this period, authorizations amounted to \$56,206,680.97 and disbursements amounted to \$26,447,336.77, of which \$20,267,125.01 was disbursed during fiscal year 1976.

Ninety-third Congress disbursements during fiscal year 1976 for special and select committees totaling \$64,740.13 do not appear on schedule 3.

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--appropriations and disbursements for miscellaneous items for fiscal years 1975 and 1976, respectively--are summarized below.

8-114864

	<u>1975</u>	<u>1976</u>
Appropriation:		
Annual appropriation	<u>\$/313,467,200.00</u>	324,719,200.00
Transferred from con- tingent expenses-- telephone & telegraph	500,000.00	-
Transferred to other ap- propriations:		
Government contri- butions, pursuant to:		
Public Law 93-371	-545,000.00	-
Public Law 94-59	-	-1,260,000.00
House leadership of- fices, pursuant to Public Law 93-245 (H. Res. 342)	-10,392.32	-
House Stationery Re- volving Fund, pur- suant to Public Law 92-184 (H. Res. 457)	-1,097,500.00	-
Postage stamps, 1974, pursuant to Public Law 92-184 (H. Res. 457)	-104,935.00	-
Postage stamps, 1975, pursuant to Public Law 92-184 (H. Res. 457)	<u>-104,935.00</u>	<u>-</u>
Amount available	<u>12,104,437.68</u>	<u>23,459,200.00</u>
Funds disbursed:		
Fiscal year 1975	10,257,995.12	-
Fiscal year 1976	<u>1,839,499.33</u>	<u>17,053,692.94</u>
Total	<u>12,097,484.45</u>	<u>17,058,692.84</u>
Unexpended balance, June 30, 1976	<u>\$ 6,953.23</u>	<u>\$ 6,400,507.16</u>

a/Includes supplemental appropriation (Public Law 94-32,
June 12, 1975).

SCOPE OF EXAMINATION

Our examination included (1) reviewing Federal laws relating to payments of salaries and other expenses of the House, (2) testing financial transactions, (3) reviewing selected payrolls and vouchers, and (4) such other auditing procedures as we considered appropriate.

OPINION ON FINANCIAL STATEMENTS

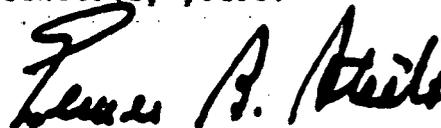
We prepared the accompanying financial statements from the Finance Office records which, in accordance with long-standing procedures, were maintained on a cash basis.

In our opinion the accompanying financial statements (secs. 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, 1976, and the status of individual appropriations and other funds at the date.

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We are sending a copy of this report today to the Chairman, Committee on House Administration.

Sincerely yours,



Comptroller General
of the United States

SCHEDULE 1

SCHEDULE 1

THE FINANCE DEPT
HOUSE OF REPRESENTATIVES
STATEMENT OF ACCOUNTABILITY
FOR APPROPRIATIONS AND OTHER FUNDS
FISCAL YEAR UNDER JUNE 30, 1976

UNEXPENDED BALANCE JUNE 30, 1975			\$ 16,347,695.20
APPROPRIATIONS AND RECEIPTS:			
Current Appropriations		\$274,288,875.30	
Revolving Fund Receipts:			
House Secretary Revolving Fund	1,346,166.31		
House Postmaster Revolving Fund	3,001,640.35		
House Recording Studio Revolving Fund	179,131.85		
House Security Shop Revolving Fund	279,160.40		
House Barber Shop Revolving Fund	51,336.14		
Attending Physician Salaries and Fund	23,523.43		
Suspense Account	8,333.76		
House Receipts and Disbursements Suspense Account	8,122.40		
Attending Physician Salaries Suspense Account	<u>1,489.65</u>	6,228,279.01	
Receipts to be reported in the general fund of the Treasury		116,646.23	
Funds transferred from the Department of State		15,100.00	
Adjustment to Suspense Account		<u>76.11</u>	<u>149,566,167.71</u>
Total funds available			<u>197,154,167.04</u>
DISBURSURES AND TRANSFERS:			
Disbursement for salaries and other expenses less refunds and uncollected moneys		149,207,456.32	
Transfers:			
Deposited in the general fund of the Treasury	116,646.23		
Funds returned to the Department of State	<u>12,263.41</u>	<u>125,533.43</u>	<u>149,333,766.77</u>
Unexpended balance June 30, 1976			<u>\$ 49,129,495.12</u>

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SCHEDULE 2

LIST OF THE FIRST FIFTEEN STATES

State	Year	Population	Area	Capital	Government	Notes
Alabama	1901	1,500,000	52,400	Montgomery	Constitutional	
Arizona	1912	200,000	113,900	Phoenix	Constitutional	
Arkansas	1901	1,200,000	53,000	Fayetteville	Constitutional	
California	1909	3,000,000	158,000	Sacramento	Constitutional	
Colorado	1909	500,000	104,000	Denver	Constitutional	
Connecticut	1901	1,200,000	5,500	Hartford	Constitutional	
Delaware	1787	200,000	2,400	Dover	Constitutional	
Florida	1901	1,000,000	55,000	Tallahassee	Constitutional	
Georgia	1788	1,500,000	59,000	Atlanta	Constitutional	
Idaho	1910	200,000	84,000	Boise	Constitutional	
Illinois	1818	3,000,000	143,000	Springfield	Constitutional	
Indiana	1816	2,000,000	36,000	Indianapolis	Constitutional	
Iowa	1846	1,500,000	71,000	Des Moines	Constitutional	
Kansas	1861	1,000,000	82,000	Topeka	Constitutional	
Kentucky	1792	1,500,000	40,000	Frankfort	Constitutional	
Louisiana	1812	1,000,000	52,000	Baton Rouge	Constitutional	
Maine	1786	500,000	33,000	Oxford	Constitutional	
Massachusetts	1780	2,000,000	8,000	Boston	Constitutional	
Michigan	1836	2,000,000	24,000	Lansing	Constitutional	
Minnesota	1858	1,500,000	225,000	St. Paul	Constitutional	
Mississippi	1845	1,000,000	47,000	Jackson	Constitutional	
Missouri	1820	2,000,000	69,000	Jefferson City	Constitutional	
Montana	1889	200,000	147,000	Helena	Constitutional	
Nebraska	1864	1,000,000	77,000	Lincoln	Constitutional	
Nevada	1864	200,000	110,000	Carson City	Constitutional	
New Hampshire	1776	500,000	9,300	Concord	Constitutional	
New Jersey	1776	2,000,000	8,000	Trenton	Constitutional	
New Mexico	1906	500,000	121,000	Santa Fe	Constitutional	
New York	1787	5,000,000	47,000	Albany	Constitutional	
North Carolina	1776	2,000,000	50,000	Raleigh	Constitutional	
North Dakota	1889	200,000	130,000	Bismarck	Constitutional	
Ohio	1803	3,000,000	22,000	Columbus	Constitutional	
Oklahoma	1906	500,000	69,000	Norman	Constitutional	
Oregon	1859	500,000	98,000	Salem	Constitutional	
Pennsylvania	1776	5,000,000	46,000	Harrisburg	Constitutional	
Rhode Island	1776	500,000	1,500	Providence	Constitutional	
South Carolina	1776	1,000,000	16,000	Columbia	Constitutional	
South Dakota	1889	200,000	137,000	Sioux Falls	Constitutional	
Tennessee	1796	1,500,000	42,000	Nashville	Constitutional	
Texas	1845	2,000,000	695,000	Austin	Constitutional	
Vermont	1776	500,000	9,600	Montpelier	Constitutional	
Virginia	1776	2,000,000	111,000	Richmond	Constitutional	
Washington	1889	1,000,000	71,000	Olympia	Constitutional	
West Virginia	1863	500,000	62,000	Charleston	Constitutional	
Wisconsin	1848	1,500,000	65,000	Madison	Constitutional	
Wyoming	1890	200,000	97,000	Cheyenne	Constitutional	

SCHEDULE 3

THE FINANCE OFFICE

HOUSE OF REPRESENTATIVES

STATEMENT OF AUTHORIZATIONS AND DISBURSEMENT

SPECIAL AND SELECT COMMITTEES, 94TH CONGRESS

JANUARY 3, 1975 THROUGH JUNE 30, 1976

<u>Parent committee</u>	<u>Authorizations</u>	
	<u>First session</u>	<u>Second session</u>
Aging	\$ 600,000.00	\$ 580,000.
Agriculture	788,000.00	797,561.
Armed Services	836,275.00	718,000.
Banking, Currency, and Housing	1,797,000.00	2,079,113.
District of Columbia	375,411.34	407,800.
Education and Labor	1,898,000.00	2,320,000.
Government Operations	1,540,000.00	1,589,000.
House Administration	4,380,000.00	7,286,000.
Intelligence	750,000.00	-
Interior and Insular Affairs	913,985.00	946,297.
International Relations	965,000.00	1,051,169.
Interstate and Foreign Commerce	2,859,000.00	3,197,000.
Judiciary	1,831,090.37	1,276,767.
Merchant Marine and Fisheries	477,500.00	353,000.
Missing in Action	-	350,000.
Outer Continental Shelf	150,000.00	150,000.
Post Office and Civil Service	741,000.00	698,000.
Public Works and Transportation	2,209,424.00	2,209,424.
Rules	30,000.00	37,750.
Science and Technology	554,000.00	742,738.
Small Business	541,500.00	515,425.
Standards of Official Conduct	35,000.00	185,000.
Veterans' Affairs	460,000.00	354,762.
Ways and Means	1,500,000.00	2,115,000.
Funerals	5,235.04	9,452.
Total	<u>\$26,237,420.75</u>	<u>\$29,969,260.</u>

SCHEDULE 2

Item	Disbursements		Total	Unexpended balance June 30, 1975
	January 3 - June 30, 1975	Fiscal year 1976		
000.00	\$ 49,564.91	\$ 412,837.90	\$ 462,402.81	\$ 717,597.19
061.35	122,295.07	517,910.02	640,205.09	945,356.26
075.00	47,145.12	157,619.07	204,764.19	1,349,510.81
013.00	505,442.99	1,714,510.05	2,219,953.04	1,656,159.96
011.34	73,187.11	376,144.21	449,331.32	333,880.02
000.00	609,042.54	1,492,894.39	2,101,936.93	2,116,063.07
000.00	452,651.12	1,221,152.86	1,673,803.98	1,455,196.02
000.00	1,383,979.92	4,744,393.49	6,128,373.41	5,537,626.59
000.00	25,744.45	418,692.01	444,436.46	305,563.54
082.00	234,226.59	579,332.40	913,558.99	1,046,723.01
069.24	244,444.57	663,138.89	907,583.46	1,108,585.78
000.00	566,095.03	2,118,092.26	2,684,187.29	3,371,812.71
057.69	380,977.87	1,107,603.06	1,488,580.93	1,619,276.76
000.00	97,740.75	212,293.92	310,034.67	520,465.33
000.00	-	97,987.44	97,987.44	252,012.56
000.00	4,515.95	262,668.15	267,184.10	32,815.90
000.00	197,826.29	487,650.70	685,476.99	753,523.01
048.00	623,389.06	1,466,992.58	2,090,381.64	2,328,466.36
050.00	1,387.21	7,307.96	8,695.17	59,054.83
038.00	163,406.31	497,489.32	660,895.63	635,842.37
025.00	154,303.88	391,535.16	545,839.04	511,085.96
000.00	900.71	96,037.67	96,938.38	123,061.62
062.72	38,695.85	155,256.04	193,951.89	620,810.83
000.00	198,013.42	1,058,132.87	1,256,146.29	2,358,853.71
087.63	5,235.04	9,452.59	14,687.63	-
<u>080.97</u>	<u>\$6,180,211.76</u>	<u>\$20,267,125.01</u>	<u>\$26,447,336.77</u>	<u>\$29,759,344.20</u>

SCHEDULE 4

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES

SCHEDULE OF MISCELLANEOUS ITEMS
CONTINGENT EXPENSES OF THE HOUSE
FISCAL YEAR 1975 APPROPRIATIONS

	Fiscal year ended June 30, 1975	Total
FUNDS AVAILABLE:		
Appropriations		\$ 513,467,200.00
Transferred from contingent expenses-- telephone & telegraph--1975		500,000.00
Transferred to:		
House Stationery Revolving fund		-1,097,500.00
Postage stamps (FY 74)		-104,935.00
Postage stamps (FY 75)		-104,935.00
House leadership offices		-10,392.32
Government contributions		-55,000.00
Total		<u>12,104,637.68</u>

FUNDS DISBURSED:		
Supplies and materials	\$ 1,241,306.72	\$ 94,257.10
Equipment	1,960,870.51	557,580.37
Equipment maintenance	55,692.66	6,767.25
Gratuities	204,295.22	36,430.42
Salaries (M. Res.)	900,847.08	342.33
Constituent communications expenses		130,345.71
Interparliamentary receptions	3,516.34	363.21
Rental of district office space	3,110,899.44	410,658.05
Official expenses of Members outside of the District of Columbia		
District office telephone expenses	636,928.55	168,022.46
Members' transportation expenses	609,816.77	225,079.90
Employees' transportation expenses	1,261,010.15	150,890.82
Net shortage in House Finance Office dis- bursing fund	266,594.63	57,953.31
Total	<u>7.05</u>	<u>7.05</u>

Unexpended balance, June 30, 1976	\$10,257,985.12	\$1,039,499.33
		<u>\$ 6,953.23</u>

\$12,059,700 appropriated under Public Law 93-371, August 13, 1974, and \$1,407,500 appropriated under Public Law 94-32, June 12, 1975.

SCHEDULE 4

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES

SCHEDULE OF MISCELLANEOUS ITEMS
CONTINGENT EXPENSES OF THE HOUSE
FISCAL YEAR 1976 APPROPRIATIONS

	<u>Fiscal year ended June 30, 1976</u>
FUNDS AVAILABLE:	
Appropriations	<u>a/\$24,719,200.00</u>
Transferred to Government contribu- tions	<u>-1,260,000.00</u>
Total	<u>23,459,200.00</u>
FUNDS DISBURSED:	
Supplies and materials	1,189,704.14
Equipment	3,249,933.65
Equipment maintenance	96,594.93
Gratuities	93,413.75
Salaries (H. Res.)	1,366,176.33
Constituent communications expenses	1,398,239.32
Interparliamentary receptions	4,497.97
Rental of district office space	4,098,097.08
Official expenses of Members outside of the District of Columbia	682,729.69
District office telephone expenses	1,322,443.62
Members' transportation expenses	1,814,862.82
Employees' transportation expenses	542,840.97
Computer and related services	699,181.56
Net overage in House Finance Office disbursing fund	<u>-22.00</u>
Total	<u>17,058,692.84</u>
Unexpended balance, June 30, 1976	<u>\$ 6,400,507.16</u>

a/\$15,265,600 appropriated under Public Law 94-59, July 25, 1975, and \$9,453,600 appropriated under Public Law 94-157, December 18, 1975.