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

RELEASED

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JUN 26 1973
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The Honorable Joe L. Evins, Chairman
Subcommittee on Public Works Appropriations
Committee on Appropriations
House of Representatives

Dear Mr. Chairman:

Your letter dated March 8, 1973, stated that, during hearings on February 26, 1973, before the Public Works--AEC Subcommittee on Appropriations, the Chief of Engineers indicated that six military personnel working in the Corps of Engineers headquarters office civil functions area were being paid from the General Investigations and Construction General Accounts when, in fact, they should have been paid from the General Expenses Appropriation. You asked that we determine the extent of this practice for those activities.

We examined Corps records on the assignment and funding of military and civilian Corps headquarters level civil functions positions, including the related payroll records. We held discussions in Washington, D.C., with Corps officials in the Office of the Engineer Comptroller and in the Office of Personnel Administration. We also reviewed records and met with officials in the Office of the Comptroller at the Corps' Baltimore District Office, Baltimore, Maryland.

Our review of military positions covered the payroll period ended February 28, 1973, and of civilian positions for the payroll period ended March 10, 1973, the most recent periods for which complete documentation was available at the time we started our review.

Our review did not disclose any military or civilian positions assigned to the headquarters level civil functions area paid from the General Investigations and Construction General Accounts. The six positions that the Chief of Engineers testified were paid from the General Investigations and Construction General Accounts were, in fact, properly paid from the General Expenses Appropriation.

HEADQUARTERS LEVEL CIVIL FUNCTIONS
MILITARY POSITIONS

As of February 28, 1973, 38 military positions were allocated to the headquarters level civil functions area, of which 37 were paid from the General Expenses Appropriation. One position was occupied by the

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Corps' representative at the Council on Environmental Quality and was paid by the Corps' civil functions revolving fund. The Council originally was to reimburse the fund for this position. At the present time, however, it is planned that the General Expenses Appropriation will reimburse the revolving fund. For fiscal year 1974 the position is to be abolished.

Another military position allocated to the headquarters level civil functions area was filled by the Corps representative at the Department of the Interior's Western Water Planning Group in Denver, Colorado. Interior will reimburse the Corps for the costs of this position. The Corps and Interior are currently reviewing the need for this position.

The 6 military positions in question for which funds were required in the General Expenses Appropriation for fiscal year 1974 are included in the 38 positions. These positions had been vacant in the General Investigations and Construction General Accounts and were reallocated to the General Expenses Appropriation during the current fiscal year. Since reallocation, these positions have been funded from the General Expenses Appropriation. According to Corps officials, funds for the six positions are available in fiscal year 1973 in the General Expenses Appropriation because a personnel freeze which was in effect earlier in the fiscal year resulted in surplus funds in the account.

HEADQUARTERS LEVEL CIVIL FUNCTIONS
CIVILIAN POSITIONS

As of March 10, 1973, there were 518 full-time and 13 part-time positions allocated to the headquarters level civil functions area, of which 476 full-time and 10 part-time positions were occupied. We noted that 475 full-time and 10 part-time civilian positions at the headquarters level civil functions area were paid from the General Expenses Appropriation. One civilian position was assigned to a planning fellowship program and was paid on a reimbursable basis from the Corps' civil functions revolving fund.

We trust that the above information will serve your purpose.

Sincerely yours,



Comptroller General
of the United States