

September 1990

# VOUCHERED EXPENDITURES

## Selected Executive Office of the President Expenditures for Fiscal Year 1988 Were Proper



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Comptroller General  
of the United States

B-133209

September 28, 1990

The Honorable John H. Sununu  
Chief of Staff  
The White House

Dear Mr. Sununu:

Under authority of the Budget and Accounting Act of 1921 (31 U.S.C. 712), we examined transactions related to the

- Office of Management and Budget Appropriation,
- Office of Administration Appropriation,
- White House Office Appropriation,
- Special Assistance to the President Appropriation, and
- Official Residence of the Vice President Appropriation.

Our examination of specific transactions for fiscal year 1988 disclosed that expenditures were properly made and internal controls were operating as intended.

## Objective, Scope, and Methodology

Our objective was to evaluate whether the expenditures made from the appropriations identified above for fiscal year 1988 were properly made and controlled. Using statistical sampling techniques, we randomly selected for detailed review 445 transactions from a universe of 14,952, giving a maximum sampling error of 10 percent at the 95-percent level of confidence.

In verifying these transactions, we performed tests and examinations of supporting documents as we considered necessary. In this regard, we examined invoices, purchase orders, travel documents, and vouchers used to schedule payments. We evaluated controls in place for ensuring that funds were used only for authorized purposes, reviewed files related to expenditures, and obtained written clarifications of these transactions.

The universe did not include expenditures related to personnel compensation and benefits because these are largely routine transactions generated through the Executive Office of the President's Financial Management Division and processed by the Department of the Treasury's payroll system. The universe also did not include unvouchered

expenditure payments because we examined that area as part of a separate review of expenditures made under authority of Public Law 95-570.<sup>1</sup> Our work was performed from June 1989 to March 1990 at the Executive Office of the President in Washington, D.C. The review was performed in accordance with generally accepted government auditing standards. On August 2, 1990, we met with the Deputy Assistant to the President for Management and other key White House officials and discussed this report.

## Expenditures Were Properly Made

Examination of specific expenditure transactions made from the previously listed appropriations during fiscal year 1988 showed that they were properly authorized and controlled. Therefore, projecting the results of our sample to all expenditures from these appropriations, excluding those for personnel compensation and benefits and those made under Public Law 95-570, we conclude that these transactions were properly made.

Table 1 shows the total amounts for the categories of expenditures we examined for fiscal year 1988.

**Table 1: Appropriation Expenditures Made for Fiscal Year 1988**

Appropriation	Amount
Office of Management and Budget	\$11,484,633
Office of Administration	12,780,268
White House Office	8,400,079
Special Assistance to the President	885,319
Official Residence of the Vice President	70,764

We identified internal controls related to these expenditures and performed selected tests to determine if they were working as intended. For example, we verified that travel and purchases were properly authorized and determined that travel vouchers and invoices were appropriately approved for payment and supported by adequate documentation.

<sup>1</sup>We separately examined unvouchered expenditures made from the White House Office Appropriation, Special Assistance to the President Appropriation, and the Official Residence of the Vice President Appropriation. See our companion report, Unvouchered Expenditures: Presidential and Vice Presidential Expenditures for the Periods Reviewed Were Proper (GAO/AFMD-90-84, also issued today).

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