



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

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B-211925

JUNE 23, 1983

The Honorable Benjamin J. Guthrie
Clerk of the House of Representatives



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Dear Mr. Guthrie:

Subject: Examination of Records of the Finance Office,
House of Representatives for the Year Ended
September 30, 1982 (GAO/AFMD-83-71)

Pursuant to the preceding Clerk's August 24, 1982, request, we have examined the statement of accountability and the related statements of appropriations and expenditures of the Finance Office, House of Representatives for the year ended September 30, 1982. 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 above present fairly (1) the accountability of the Clerk of the House for appropriated and other funds at September 30, 1982, and (2) the status of individual appropriations and other funds as of that date, in conformity with the accounting policies described in note 1 to the financial statements consistently applied during the period.

Enclosures I and II contain our report on internal accounting controls and compliance with laws and regulations, and our comments on the operations of the Finance Office, House of Representatives. Enclosures III through X present the Finance Office's financial statements and accompanying notes for fiscal 1982.

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

Sincerely yours,

Comptroller General
of the United States

Enclosures

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THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
REPORT ON INTERNAL ACCOUNTING CONTROLS
AND COMPLIANCE WITH LAWS AND REGULATIONS

We have examined the financial statements of the Finance Office, House of Representatives for the year ended September 30, 1982. 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, including tests of compliance with laws and regulations, as we considered necessary in the circumstances.

As part of our examination, we made a study and evaluation of the House Finance Office's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted government auditing standards. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the Finance Office's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified below.

For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

- Payroll.
- Official mail costs.
- Expenses of special and select committees.
- Expenditures from the Allowances and Expenses appropriation.

Our study included all of the control categories listed above.

The management of the Finance Office is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the financial accounting policies described in note 1 to the financial statements.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the second paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Finance Office taken as a whole or on any of the categories of controls identified in the third paragraph. However, our study and evaluation disclosed no condition that we believed to be a material weakness.

We also reviewed the provisions of applicable laws and regulations to determine the material compliance requirements that may have a financial impact on the Finance Office's financial statements. In our opinion, the Finance Office complied with the provisions of applicable laws and regulations that could have materially affected the financial statements.

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
COMMENTS ON OPERATIONS

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, which are disbursed by the Sergeant at Arms.

At September 30, 1982, the Clerk was accountable for unexpended funds of \$36,384,371.91. Enclosure III, which states total funds received and disbursed during fiscal 1982, is summarized below:

Unexpended funds, September 30, 1981	\$ 55,770,344.30
Appropriations and receipts	<u>452,200,958.95</u>
Total funds available	507,971,303.25
Expenditures and transfers	<u>471,586,931.34</u>
Unexpended funds, September 30, 1982	\$ <u><u>36,384,371.91</u></u>

Payroll costs and procedures

About \$267.7 million, or 57.2 percent, of the net disbursements during the fiscal year were for salaries of Members' employees, committee staffs, and House officers and employees. Salaries are based on notices of appointment, termination, and pay change submitted by Members, committee chairmen, and officers. The Finance Office records individual payroll changes--new appointments, terminations, and pay adjustments received from authorized officials and increased or decreased deductions requested by employees--through online computer terminals in the Finance Office.

Members are required to certify as correct the payroll for employees paid from their clerk-hire allowances; committee chairmen are required to certify as correct the standing, special, and select committees' staff payrolls; members of the House leadership and House officers are required to certify as correct the payrolls for their employees. The Chairman, Committee on House Administration approves the salaries paid from the Contingent Fund of the House. Time and attendance (including overtime and leave without pay) is not reported to the Finance Office for Members' employees or committee staffs, but overtime and leave without pay are reported for other employees.

During the fiscal year, expenditures for the Government's contributions toward employees' benefits amounted to about \$15.7 million. Our test of the expenditures for salaries and benefits of

House employees showed that the procedures discussed above were followed and that the expenditures were correct and properly recorded.

Official mail costs

During the fiscal year, official mail costs amounted to about \$97.1 million. These costs are payments to the U.S. Postal Service for franked mail service for the House of Representatives and the U.S. Senate and account for about 20.8 percent of the funds disbursed by the House Finance Office.

Expenses of special and select committees

House resolutions authorized and limited the investigative salaries and expenses of standing, special, and select committees, except for the Appropriations and Budget 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 for the fiscal year in which they are incurred.

Enclosure V is a statement of authorizations and disbursements for the 96th Congress committees from January 3, 1979, to September 30, 1982. During this period, authorizations amounted to \$86,097,516.85 and disbursements amounted to \$78,250,140.09, of which \$70,977.21 was disbursed from October 1, 1981, through September 30, 1982.

Enclosure VI is a statement of authorizations and disbursements for the 97th Congress committees from January 3, 1981, through September 30, 1982. During this period, authorizations amounted to \$79,448,264.77, and disbursements amounted to \$61,493,337.61, of which \$35,550,399.12 was disbursed from October 1, 1981, through September 30, 1982.

In addition to testing financial transactions, we reviewed, at the request of the Committee on House Administration, the detailed expenditure records maintained by the various House committees and reconciled these records to the control accounts maintained by the House Finance Office. These reviews show that the accounting controls for expenses of special and select committees adequately ensured that the disbursements were properly recorded by the House Finance Office.

Allowances and Expenses

House of Representatives appropriations for Allowances and Expenses in 1980, 1981, and 1982 were available during the fiscal year for necessary expenses not provided for in other appropriations.

Enclosures VII, VIII, and IX--appropriations and disbursements for Allowances and Expenses for fiscal 1980, 1981, and 1982 respectively--are summarized on the next page.

ENCLOSURE II

ENCLOSURE II

	<u>Fiscal 1980</u>	<u>Fiscal 1981</u>	<u>Fiscal 1982</u>
Annual appropriation	\$67,610,086.00	\$77,977,000.00	\$86,122,000.00
Transferred to stationery revolving fund	<u>2,285,351.46</u>	<u>2,750,311.30</u>	<u>2,429,084.36</u>
Amount available	<u>65,324,734.54</u>	<u>75,226,688.70</u>	<u>83,692,915.64</u>
Funds disbursed:			
Fiscal 1980	57,131,618.83	-	-
Fiscal 1981	8,143,904.39	62,281,988.07	-
Fiscal 1982	<u>27,264.32</u>	<u>11,932,418.31</u>	<u>75,067,516.12</u>
Total disbursements	<u>65,302,787.54</u>	<u>74,214,406.38</u>	<u>75,067,516.12</u>
Surplus Warrant to U.S. Treasury	<u>21,947.00</u>	<u>-</u>	<u>-</u>
Unexpended balance, September 30, 1982 \$	<u>-</u>	<u>\$ 1,012,282.32</u>	<u>\$ 8,625,399.52</u>

Our tests of fiscal year financial transactions showed that expenditures from the Allowances and Expenses appropriations were properly certified by authorized officials and properly recorded by the House Finance Office.

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSTATEMENT OF ACCOUNTABILITYFOR APPROPRIATIONS AND OTHER FUNDSFOR FISCAL YEAR ENDED SEPTEMBER 30, 1982 (note 1)

UNEXPENDED BALANCE, SEPTEMBER 30, 1981		\$ 55,770,344.30
APPROPRIATIONS AND RECEIPTS:		
Current appropriations	\$430,655,500.00	
Revolving fund and suspense account receipts:		
House Stationery Revolving Fund	\$2,385,806.46	
House Restaurant Revolving Fund	7,750,988.38	
House Recording Studio Revolving Fund	271,856.48	
House Beauty Shop Revolving Fund	306,553.60	
House Barber Shop Revolving Fund	82,458.10	
Attending Physician Revolving Fund	23,653.99	
Suspense account	3,581.50	
House Records and Registration Suspense Account "B"	10,124.44	
Broadcasting of Floor Proceedings Suspense Account "D"	22,226.45	
Withheld State income taxes	<u>10,520,677.74</u>	21,377,927.14
Receipts to be deposited in the general fund of the Treasury	<u>167,531.81</u>	<u>452,200,958.95</u>
Total funds available		507,971,303.25
EXPENDITURES AND TRANSFERS:		
Disbursements for salaries and other expenses less refunds and canceled checks	467,714,007.22	
Transfers:		
Lapsed appropriations transferred to the general fund of the Treasury	3,705,392.31	
Deposited in the general fund of the Treasury	<u>167,531.81</u>	<u>471,586,931.34</u>
UNEXPENDED BALANCE, SEPTEMBER 30, 1982		\$ 36,384,371.91 *****

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSTATEMENT OF APPROPRIATIONS AND OTHER FUNDSFISCAL YEAR ENDED SEPTEMBER 30, 1982 (note 1)

<u>Account</u>	<u>Fiscal year</u>	<u>Funds available</u>	<u>Net disbursements</u>	<u>Transfers</u>	<u>Unexpended balance September 30, 1982</u>
House leadership offices	1980	\$ 387,342.22	-	\$ 387,342.22	-
do.	1981	352,323.65	\$ 40,300.61	-	\$ 312,023.04
do.	1982	2,705,000.00	2,382,904.23	-	322,095.77
Salaries, officers, and employees	1980	656,186.54	(125.00)	656,311.54	-
do.	1981	939,487.90	8,407.42	-	931,080.48
do.	1982	37,816,000.00	36,780,364.24	1,182.00	1,034,453.76
Clerk hire, Members, Delegates, and Resident Commissioner	1980	1,403,272.26	(410.00)	1,403,682.26	-
do.	1981	2,890,589.30	(20,937.24)	-	2,911,526.54
do.	1982	143,715,000.00	143,889,696.70	(174,697.00)	.30
Committee employees	1980	.45	-	.45	-
do.	1981	1,112,843.00	(1,089.65)	-	1,113,932.65
do.	1982	31,180,000.00	30,541,525.46	174,697.00	463,777.54
Committee on Appropriations	1980	356,439.03	93,329.68	263,109.35	-
do.	1981	939,083.22	361,164.87	-	577,918.35
do.	1982	3,701,000.00	2,928,006.41	25,366.86	747,626.73
Committee on the Budget	1980	163,829.84	(400.01)	164,229.85	-
do.	1981	70,402.09	13,734.05	-	56,668.04
do.	1982	218,000.00	170,338.29	29,723.20	17,938.51
Office of the Legislative Counsel	1980	457,867.86	(2,217.60)	460,085.46	-
do.	1981	350,217.93	7,052.36	-	343,165.57
do.	1982	2,527,000.00	1,976,511.70	6,178.38	544,309.92
Law Revision Counsel	1980	36,758.06	-	36,758.06	-
do.	1981	48,944.96	1,740.37	-	47,204.59
do.	1982	554,000.00	524,599.71	1,308.13	28,092.16
Attending Physician	1980	50,693.52	-	50,693.52	-
do.	1981	75,955.50	25,815.87	-	50,139.63
do.	1982	603,000.00	551,618.40	-	51,381.60
Special and select committees	1980	814.26	(791.74)	1,606.00	-
do.	1981	4,213,574.75	339,094.17	2,267.53	3,872,213.05
do.	1982	42,135,000.00	34,653,288.26	628,303.14	6,853,408.60
Preparation of New Edition of U.S. Code	NO YEAR	80,913.65	-	-	80,913.65
Allowances and expenses	1980	49,211.32	27,264.32	21,947.00	-
do.	1981	12,941,354.70	11,932,418.31	(3,345.93)	1,012,282.32
do.	1982	86,122,000.00	75,067,516.12	2,429,084.36	8,625,399.52

<u>Account</u>	<u>Fiscal year</u>	<u>Funds available</u>	<u>Net disbursements</u>	<u>Transfers</u>	<u>Unexpended balance, September 30, 1982</u>
Joint Committee on Taxation	1980	205,015.85	-	205,015.85	-
do.	1981	395,595.43	59,641.95	-	335,953.48
do.	1982	3,136,000.00	2,509,143.30	-	626,856.70
Capitol Police Board	1980	1958.76	-	1,958.76	-
do.	1981	695,995.75	67,873.67	628,122.08	-
do.	1982	-	220,279.36	(628,122.08)	407,842.72
General expenses-Capitol Police	1980	50,493.25	4,530.25	45,963.00	-
do.	1981	277,898.06	255,374.94	-	22,523.12
do.	1982	887,000.00	562,380.17	-	324,619.83
Statement of Appropriations	1980	6,500.00	-	6,500.00	-
do.	1981	6,500.00	-	-	6,500.00
do.	1982	6,500.00	-	-	6,500.00
Education of Senate, House, and Supreme Court pages	1981	9,000.00	(17,677.00)	-	26,677.00
do.	1982	255,000.00	244,000.00	-	11,000.00
Official mailcost	1981	23,810,148.39	23,810,148.39	-	-
do.	1982	75,095,000.00	73,272,671.71	-	1,822,328.29
House Stationery Revolving Fund	NO YEAR	3,817,245.18	5,769,987.20	(3,122,680.03)	1,169,938.01
House Restaurant Revolving Fund	NO YEAR	8,330,063.83	7,493,842.30	2,128.49	834,093.04
House Recording Studio Revolving Fund	NO YEAR	793,860.88	241,964.64	655.20	551,241.04
House Beauty Shop Revolving Fund	NO YEAR	326,924.07	296,500.68	17.66	30,405.73
House Barber Shop Revolving Fund	NO YEAR	154,783.88	86,692.68	-	68,091.20
Attending Physician Revolving Fund	NO YEAR	25,050.97	23,868.30	-	1,182.67
Suspense Account	NO YEAR	6,538.59	(1,002.56)	-	7,541.15
House Records and Registration--Suspense Account "B"	NO YEAR	79,609.76	-	-	79,609.76
Broadcasting of Floor Proceedings--Suspense Account "D"	NO YEAR	56,245.45	2,156.73	-	54,088.72
State Withholding Taxes--Suspense Account	NO YEAR	10,520,737.33	10,520,910.20	-	(172.87)
General Fund Receipts		<u>167,531.81</u>	<u>-</u>	<u>167,531.81</u>	<u>-</u>
Total		\$507,971,303.25	\$467,714,007.22	\$3,872,924.12	\$36,384,371.91

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS
SPECIAL AND SELECT COMMITTEES, 96TH CONGRESS
JANUARY 3, 1979 THROUGH SEPTEMBER 30, 1982 (note 1)

Parent Committee	Authorizations		Total	Disbursements		Unexpended balance, September 30, 1982
	1st session	2nd session		January 3, 1979 to September 30, 1981	October 1, 1981 to September 30, 1982	
	Total	Total		Total	Total	
Aging	\$1,050,000.00	\$1,233,000.00	\$2,283,000.00	\$2,175,226.84	\$ (17.67)	\$ 109,790.85
Agriculture	1,025,000.00	1,247,200.00	2,272,200.00	2,103,124.53	-	169,075.47
Armed Services	677,000.00	827,000.00	1,504,000.00	1,201,307.37	(2,975.41)	305,668.04
Banking, Finance and Urban Affairs	2,444,600.00	2,560,287.00	5,004,887.00	4,453,218.02	7.30	551,661.48
Committees	525,000.00	287,852.00	812,852.00	714,361.06	(188.99)	98,679.95
Congressional Operations	276,364.02	-	276,364.02	276,364.02	-	-
District of Columbia	315,000.00	289,670.00	604,670.00	529,668.31	(83.20)	75,084.89
Education and Labor	2,417,500.00	2,729,200.00	5,146,700.00	4,538,945.20	40.00	607,754.80
Foreign Affairs	1,745,779.90	1,875,123.53	3,620,903.43	3,195,883.59	-	465,019.84
Government Operations	2,093,500.00	2,274,900.00	4,368,400.00	3,890,803.20	-	477,596.80
House Administration	11,074,000.00	11,625,500.00	22,699,500.00	21,172,985.96	71,420.02	1,455,494.02
Intelligence	927,401.99	972,420.00	1,899,821.99	1,711,933.14	-	187,888.85
Interior and Insular Affairs	1,200,000.00	1,316,679.00	2,516,679.00	2,286,636.16	618.00	229,424.84
Interstate and Foreign Commerce (Energy and Commerce)	3,708,000.00	3,750,000.00	7,458,000.00	7,122,470.96	-	335,529.04
Judiciary	1,432,000.00	1,406,676.71	2,838,676.71	2,507,714.64	-	330,962.07
Merchant Marine and Fisheries	1,494,074.00	1,682,171.00	3,176,245.00	3,026,786.20	-	149,458.80
Narcotics Abuse and Control	700,000.00	600,000.00	1,300,000.00	1,081,407.85	-	218,592.15
Outer Continental Shelf	290,000.00	116,000.00	406,000.00	398,673.63	-	7,326.37
Population	163,286.61	-	163,286.61	163,286.61	-	-
Post Office and Civil Service	850,000.00	950,000.00	1,800,000.00	1,613,879.63	-	186,120.37
Public Works and Transportation	1,870,000.00	1,870,000.00	3,740,000.00	3,245,507.71	-	494,492.29
Rules	519,000.00	615,000.00	1,134,000.00	794,172.31	-	339,827.69
Science and Technology	1,600,000.00	1,896,800.00	3,496,800.00	3,416,870.26	2,276.06	77,653.68
Small Business	752,650.00	776,000.00	1,528,650.00	1,461,611.34	-	67,038.66
Standards of Official Conduct	500,000.00	500,000.00	1,000,000.00	702,129.45	-	297,870.55
Veterans' Affairs	400,000.00	352,490.00	752,490.00	585,191.04	-	167,298.96
Ways and Means	2,000,000.00	2,252,000.00	4,252,000.00	3,810,052.76	(119.10)	442,066.34
Rule XI Clause G	23,914.46	11,283.34	35,197.80	35,197.80	-	-
Funerals	-	6,193.29	6,193.29	6,193.29	-	-
Total	\$42,074,070.98	\$44,023,445.87	\$86,097,516.85	\$78,179,162.88	\$ 70,977.21	\$ 7,847,376.76

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS
SPECIAL AND SELECT COMMITTEES, 97TH CONGRESS
JANUARY 3, 1981 THROUGH SEPTEMBER 30, 1982 (note 1)

Parent Committee	Authorization		Total	Disbursements		Unexpended balance, September 30, 1982
	1st session	2nd session		January 3, 1981 to September 30, 1981	October 1, 1981 to September 30, 1982	
	Total	Total		Total	Total	
Aging	\$1,183,680.00	\$1,223,680.00	\$ 2,407,360.00	\$ 819,835.61	\$ 1,177,302.60	\$ 410,221.79
Agriculture	1,184,840.00	1,143,122.00	2,327,962.00	693,500.87	991,853.42	642,607.71
Armed Services	992,223.00	918,866.00	1,871,089.00	586,286.98	784,265.50	500,526.52
Banking, Finance and Urban Affairs	2,414,919.00	2,414,919.00	4,829,838.00	1,570,394.08	2,231,044.45	1,028,399.47
District of Columbia	275,187.00	265,000.00	540,187.00	166,368.67	237,254.64	136,563.69
Education and Labor	2,565,448.00	2,630,005.00	5,195,453.00	1,660,034.66	2,390,537.12	1,154,881.22
Energy and Commerce	3,750,000.00	3,969,000.00	7,719,000.00	2,604,524.36	4,018,524.45	1,095,931.19
Foreign Affairs	1,800,119.00	1,928,424.00	3,728,543.00	1,301,753.59	1,886,325.75	540,463.66
Government Operations	2,229,402.00	2,250,000.00	4,459,402.00	1,480,461.26	2,059,417.74	919,523.00
House Administration	8,728,560.00	8,418,725.00	17,147,285.00	5,436,846.34	6,303,041.20	5,407,397.46
Intelligence	938,700.00	938,700.00	1,877,400.00	639,242.37	926,708.87	311,446.76
Interior and Insular Affairs	1,219,615.00	1,249,615.00	2,469,230.00	841,143.77	1,174,773.35	453,312.88
Judiciary	1,350,410.00	1,452,336.00	2,802,746.00	1,057,790.80	1,241,957.01	502,998.19
Merchant Marine and Fisheries	1,581,241.00	1,609,104.00	3,190,345.00	1,073,270.38	1,500,353.81	616,720.81
Narcotics Abuse and Control	540,000.00	540,000.00	1,080,000.00	366,242.94	474,828.73	238,928.33
Post Office and Civil Service	902,500.00	963,350.00	1,865,850.00	597,674.09	1,017,754.17	250,421.74
Public Works and Trans- portation	1,806,373.00	1,840,521.00	3,646,894.00	1,216,650.72	1,799,056.94	631,186.34
Rules	530,738.00	458,732.00	989,470.00	315,795.97	374,852.84	298,821.19
Science and Technology	1,820,928.00	1,847,000.00	3,667,928.00	1,258,828.18	1,624,338.06	784,761.76
Small Business	776,000.00	804,680.00	1,580,680.00	525,085.87	777,338.13	278,256.00
Standards of Official Conduct	450,000.00	400,000.00	850,000.00	104,894.27	85,470.00	659,635.73
Veterans' Affairs	352,480.00	357,494.00	709,974.00	216,146.15	367,854.65	126,003.20
Ways and Means	2,252,000.00	2,202,000.00	4,454,000.00	1,391,654.09	2,096,449.39	965,896.52
Rule XI Clause 6F	14,781.50	6,896.32	21,677.82	12,229.17	19,448.65	-
Funerals	9,585.36	6,354.99	15,940.35	6,273.30	9,667.65	-
Total	\$39,629,740.86	\$39,818,523.91	\$79,448,264.77	\$25,942,938.49	\$35,350,369.12	\$17,954,927.16

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSTATEMENT OF APPROPRIATIONS AND DISBURSEMENTSCONTINGENT EXPENSES OF THE HOUSE--ALLOWANCES AND EXPENSESFISCAL YEAR 1980 APPROPRIATIONS (note 1)

	<u>October 1, 1979 to September 30, 1981</u>	<u>Fiscal year ended September 30, 1982</u>	<u>Total</u>
FUNDS AVAILABLE:			
Appropriations (note 2)	\$67,610,086.00	-	\$67,610,086.00
Net transfers to Stationery Revolving Fund	<u>2,285,351.46</u>	<u>-</u>	<u>2,285,351.46</u>
Total	<u>65,324,734.54</u>	<u>-</u>	<u>65,324,734.54</u>
FUNDS DISBURSED:			
Supplies, materials, and administrative costs	6,183,413.77	\$24,996.18	6,208,409.95
Official expenses of Members	39,484,521.25	(2,850.06)	39,481,671.19
Miscellaneous items	564,199.98	-	564,199.98
Government contributions	14,089,393.48	-	14,089,393.48
Reemployed annuitants reimbursement	1,776,273.00	-	1,776,273.00
Stenographic reporting	1,114,270.67	311.20	1,114,581.87
Furniture and furnishings	2,063,481.75	4,807.00	2,068,288.75
Overages and shortages	<u>(30.68)</u>	<u>-</u>	<u>(30.68)</u>
Total	<u>\$65,275,523.22</u>	<u>\$27,264.32</u>	<u>65,302,787.54</u>
Surplus Warrant to U.S. Treasury (note 3)			<u>21,947.00</u>
Unexpended balance, September 30, 1982			<u>\$</u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSTATEMENT OF APPROPRIATIONS AND DISBURSEMENTSCONTINGENT EXPENSES OF THE HOUSE--ALLOWANCES AND EXPENSESFISCAL YEAR 1981 APPROPRIATIONS (note 1)

	<u>Fiscal year ended September 30, 1981</u>	<u>Fiscal year ended September 30, 1982</u>	<u>Total</u>
FUNDS AVAILABLE:			
Appropriations (note 4)	\$77,977,000.00	-	\$77,977,000.00
Net transfers to Stationery Revolving Fund	<u>2,753,657.23</u>	<u>\$ (3,345.93)</u>	<u>2,750,311.30</u>
Total	<u>75,223,342.77</u>	<u>(3,345.93)</u>	<u>75,226,688.70</u>
FUNDS DISBURSED:			
Supplies, materials, and administrative costs	4,313,832.55	5,678,854.38	9,992,686.93
Official expenses of Members	38,728,615.37	5,308,334.28	44,036,949.65
Miscellaneous items	499,447.94	55,822.68	555,270.62
Government contributions	14,890,618.94	-	14,890,618.94
Reemployed annuitants reimbursement	2,015,258.77	-	2,015,258.77
Stenographic reporting	662,577.61	65,824.75	728,402.36
Furniture and furnishings	1,171,636.89	823,582.22	1,995,219.11
Overages and shortages	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$62,281,988.07</u>	<u>\$11,932,418.31</u>	<u>74,214,406.38</u>
Unexpended balance, September 30, 1982			<u>\$ 1,012,282.32</u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICEHOUSE OF REPRESENTATIVESSTATEMENT OF APPROPRIATIONS AND DISBURSEMENTSCONTINGENT EXPENSES OF THE HOUSE--ALLOWANCES AND EXPENSESFISCAL YEAR 1982 APPROPRIATIONS (note 1)

	<u>Fiscal year ended September 30, 1982</u>
FUNDS AVAILABLE:	
Appropriations (note 5)	\$86,122,000.00
Net transfers to Stationery - Revolving Fund	<u>2,429,084.36</u>
Total	<u>83,692,915.64</u>
FUNDS DISBURSED:	
Supplies, materials, and administrative costs	5,302,800.27
Official expenses of Members	50,743,091.96
Miscellaneous items	241,309.13
Government contributions	15,697,701.54
Reemployed annuitants reimbursement	1,881,172.06
Stenographic reporting	502,095.01
Furniture and furnishings	699,351.15
Overages and shortages	<u>(5.00)</u>
Total	<u>75,067,516.12</u>
Unexpended balance, September 30, 1982	<u><u>\$ 8,625,399.52</u></u>

The accompanying notes are an integral part of this statement.

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
NOTES TO FINANCIAL STATEMENTS
FISCAL 1982

1. Significant accounting policies:

--Appropriated funds and revolving funds are maintained on a cash basis.

--Receipts and deposits are processed monthly through accounts with the U.S. Treasury.

--Unexpended balances of appropriations are withdrawn at the end of the second fiscal year following the year for which appropriated, in accordance with 2 U.S.C.102a. Unpaid obligations chargeable to appropriations so withdrawn are paid from any appropriations for the same general purpose which are available for disbursement.

2. \$62,376,700 appropriated under Public Law 96-86, dated October 12, 1979, effective October 1, 1979. \$29,000 appropriated under Public Law 96-304, dated and effective July 8, 1980. \$4,055,000 non-expenditure transfer 8640-9 pursuant to Public Law 96-304, dated July 8, 1980, effective September 30, 1980. \$1,149,386 non-expenditure transfer 6116-2 pursuant to Public Law 96-304, dated July 8, 1980, effective February 9, 1981.

3. Surplus warrant 1674-00-7-9 dated and effective September 30, 1982.

4. \$15,261,120 appropriated under Public Law 96-369, dated and effective October 1, 1980. \$37,062,720 appropriated under Public Law 96-536, dated December 16, 1980, effective December 15, 1980. \$25,653,160 supplemental appropriation under Public Law 97-12, dated and effective June 5, 1981.

5. \$78,856,000 appropriated under Public Law 97-51, dated and effective October 1, 1981. \$7,266,000 appropriated under Public Law 97-257, dated and effective September 10, 1982.