RESTRICTED — Not to be released outside the General Accounting Office except on the basis of specific approval by the Office of Congressional Relations, a record of which is kept by the Distribution Section, Publications Branch, OAs

090674

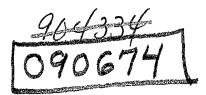
RELEASED

-0082

Audit Of Financial Transactions Of The Sergeant At Arms For Fiscal Year 1973 B-114854

House of Representatives

BY THE COMPTROLLER GENERAL OF THE UNITED STATES



DEC.26,1973



9

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

B-114854

C: To the Speaker and Sergeant at Arms C2 of the House of Representatives GHSONDEL + SI'

We have <u>audited the financial transactions</u> of the Sergeant at Arms, House of Representatives, for fiscal year 1973, pursuant to the act of July 26, 1949 (2 U.S.C. 81a).

GENERAL COMMENTS

GUS asous

02

The Sergeant at Arms, as a fiscal officer of the House, disburses funds appropriated for (1) compensation of Members, (2) mileages of Members, (3) expense allowance of the Speaker, and (4) gratuities to widows or widowers and heirs of deceased Members. He also maintains a banking operation known as the House Bank.

Salary and expense appropriations are disbursed on the basis of monthly payroll vouchers covering the earned salaries and mileages of Members and the expense allowance of the Speaker. The amount due each Member either is paid to him by check or, if he requests, is transferred to his credit in the deposit fund account which has been established in the Treasury for this purpose.

The deposit fund maintained by the Sergeant at Arms consists of the total of the individual accounts for the various Members who use the banking facility. A Member may withdraw money from his account by presenting a written order for payment either directly to the Sergeant at Arms or through regular banking channels.

Moneys in the deposit fund are used in cashing checks for Members and employees of the House. Other banking operations consist of selling traveler's checks and assisting Members in (1) purchasing savings bonds and (2) negotiating and liquidating personal loans with local banks.

ASSETS AND LIABILITIES

The funds for which the Sergeant at Arms was accountable at December 31, 1972, and June 30, 1973, are summarized in the statement of assets and liabilities. (See sch. 1.) Pertinent comments on certain accounts, transactions, and accounting controls are presented below.

Exchange items on hand

Exchange items on hand amounting to \$42,846.95 at December 31, 1972, and \$196,772.96 at June 30, 1973, represent checks cashed for Members and employees of the House on the last business day of each 6-month period. The checks are exchanged for cash at a local bank on the next business day.

The peak volume of check-cashing transactions occurs when House employees cash their paychecks, usually at the end of each month. During fiscal year 1973, the largest volume of checks cashed during a month occurred in January when checks amounting to \$2,146,263.41 were cashed and the largest volume during one day occurred on January 31, 1973, when checks amounting to \$292,594.31 were cashed.

The check-cashing transactions for fiscal year 1973 are summarized below.

	6-month period ended		
	December 31,	June 30,	
	<u>1972</u>	<u>1973</u>	
Checks on hand at beginning			
of period	\$ 243,200.39	\$ 42,846.95	
Checks cashed	8,679,596.89	10,912,729.52	
	\$8,922,797.28	\$10,955,576.47	
Checks exchanged for cash	\$8,879,950.33	\$10,758,803.51	
Checks on hand at end of			
period	\$ <u>42,846.95</u>	\$ <u>196,772.96</u>	

The total amount of checks cashed by the Sergeant at Arms during fiscal year 1973 was \$1,412,641 more than the

amount cashed in fiscal year 1972, an increase of 7.8 percent. During fiscal year 1973, local banks, for various reasons, such as insufficient funds, returned to the Sergeant at Arms checks totaling \$48,412, or 1/4 of 1 percent of the total amount of checks cashed.

The Sergeant at Arms said he maintains control over each returned check until it is liquidated.

Due from Members

The accounts receivable due from Members (Members' unpaid checks) (see sch. 1) represent checks which were cashed by the Sergeant at Arms but which were not charged to the Members' accounts pending deposits of sufficient funds by the Members to avoid an overdraft in the account. Individual unpaid checks are listed on the daily settlement sheet on the day they are received. The amounts unpaid at any time by individual Members can be determined only from the unpaid checks on hand. The Sergeant at Arms, however, does not have any records from which the frequency, duration, and amounts of actual overdrafts, in total or by individual Members, can be determined.

Unpaid checks at June 30, 1972, amounted to \$63,104. During fiscal year 1973, unpaid checks numbered 8,534 and amounted to \$1,790,103; redemption of unpaid checks totaled \$1,786,805 leaving a balance of \$66,403 at June 30, 1973.

At the beginning of each month when salaries are credited to the Members' accounts, all unpaid checks are applied against the Members' accounts. However, balances after salary credit may not be sufficient to cover the total amount of unpaid checks. For example, on January 2, 1973, 27 Members had checks amounting to \$31,037 which did not clear. On July 2, 1973, seven Members had unpaid checks amounting to \$6,146.

Our analysis of unpaid checks showed that, during the first half of fiscal year 1973, about 51 percent of the Members had at least one unpaid check. During the last half of the fiscal year, 57 percent of the Members had unpaid checks. Also during the period January through June 1973, each of 12 Members had 100 or more unpaid checks. Further

3

analysis showed that 78 percent of the unpaid checks were written by 52 Members (12 percent).

The Sergeant at Arms informed us that no loss had resulted from cashing Members' checks when funds on deposit were insufficient to cover the checks. He said many checks were outstanding for only a few days. He considers that the Members generally are drawing against their accruing salaries which will be paid on the first of the following month.

SCOPE OF AUDIT

Our audit consisted of examinations of the financial transactions of the Sergeant at Arms for the 6 months ended December 31, 1972, and June 30, 1973, respectively, and included:

- 1. Preparation of financial statements.
- 2. A review of Federal laws relating to payments of salaries and mileages of Members, the expense allowance of the Speaker, and payments of gratuities to widows or widowers and heirs of deceased Members.
- 3. A review of House banking operations.
- 4. A review, on a test basis, of records and financial transactions, including such auditing procedures as we considered necessary.

sti s

Because employees' salaries and other expenses of the Office of the Sergeant at Arms are paid by the Clerk of the House from separate appropriations, such transactions were not covered in this audit.

OPINION ON FINANCIAL STATEMENTS

We prepared the accompanying financial statements (schs. 1 through 3) from the records of the Sergeant at Arms. In preparing the financial statements from these records, which are maintained on a cash basis, we made adjustments to present the accountability of the Sergeant at Arms on an accrual basis.

In our opinion, the accompanying financial statements present fairly the financial position and accountability of the Sergeant at Arms at December 31, 1972, and June 30, 1973, respectively, and the financial transactions for the 6-month periods ended at those dates, on a basis consistent with that of the preceding year and in accordance with applicable Federal laws.

Ilmen A. Ataets

Comptroller General of the United States

REA STRANG

.

BLANK PACE

.

SCHEDULE 1

SERGEANT AT ARMS

.

7

.

HOUSE OF REPRESENTATIVES

STATEMENT OF ASSETS AND LIABILITIES

DECEMBER 31, 1972 AND JUNE 30, 1973

ASSETS	December 31, <u>1972</u>	June 30, <u>1973</u>
APPROPRIATED FUNDS: Funds with U.S. Treasury Receivables	\$12,085,310.09	\$1,790,713.21 44,500.00
	12,085,310.09	1,835,213.21
DEPOSIT FUNDS: Funds with U.S. Treasury Cash on hand Exchange items on hand Accounts receivable:	1,519,732.46 117,807.52 42,846.95	1,140,917.34 191,044.86 196,772.96
Due from Members Tellers' shortages	78,602.69 395.37	66,402.67 1,058.16
U	1,759,384.99	1,596,195.99
Total assets	\$ <u>13,844,695.08</u>	\$ <u>3,431,409.20</u>
LIABILITIES		
APPROPRIATED FUNDS: Accrued liabilities Unobligated balances	\$ 1,671,074.76 10,414,235.33	\$1,734,233.35 100,979.86
DEPOSIT FUNDS:	12,085,310.09	1,835,213.21
Accounts payable: Members' deposits Tellers' overages	1,758,938.21 446.78	1,595,165.31 1,030.68
	1,759,384.99	1,596,195.99
Total liabilities	\$ <u>13,844,695.08</u>	\$ <u>3,431,409.20</u>

SCHEDULE 2

SERGEANT AT ARMS

HOUSE OF REPRESENTATIVES

.

I

STATEMENT OF FINANCIAL TRANSACTIONS

APPROPRIATED FUNDS

FOR 6-MONTH PERIODS ENDED DECEMBER 31, 1972, AND JUNE 30,

1973, AND FOR THE FISCAL YEAR ENDED JUNE 30, 1973

December 31, 1972 Jume 30, 1973 year 1973 ACCOUNTABLE BALANCE AT BEGINNING OF FERIOD \$ 1,878,450.85 \$ 12,085,310.09 \$ 1,878,450.85 APPROPRIATIONS: Salaries 20,262,420.00 - 20,262,420.00 Salaries 20,262,420.00 - 200,260,240.00 Mileage and expenses 20,262,420.00 - 200,260,240.00 Gratuities 85,000.00 - 44,500.00 44,500.00 Total appropriations 20,547,420.00 - 44,500.00 20,591,920.00 Total funds available 22,423,670.65 12,129,810.09 22,470,370.85 DISBURSEMENTS AND TRANSPERS: Salaries and Government contributions: Faid to Members: 590,621.48 427,457.13 818,078.61 Transford (sch. 3) 5,440.150.12 5,561,117.23 11,109,267.35 Paid to Members: 590,621.48 427,457.13 818,078.61 Transford (sch. 3) 5,340.150.12 5,561,117.23 11,109,267.35 Paid to Members: 590,621.48 427,457.13 818,078.61 Transford (sch. 3) 5,540.05 70,16.11		Six-month period ended		Fiscal
ACCOUNTABLE BALANCE AT BEGINNING OF PERIOD \$ 1,878,450.85 \$ 12,085,310.09 \$ 1,878,450.85 APPROPRIATIONS: Salaries 20,262,420.00 - 20,262,420.00 - Mileage and expenses 200,000.00 - 200,000.00 - 200,000.00 Gratuities 85,000.00 - 20,262,420.00 - 20,000.00 - 20,470.37.05 12,470.370.85			-	year
PERIOD \$ 1,878,450.85 \$ 12,085,510.09 \$ 1,878,450.85 APPROPENTATIONS: 20,262,420.00 - 20,000.00 - 20,501,920.00 - 44,500.00 20,591,920.00 - 20,621,420.00 - 44,500.00 20,591,920.00 - 20,622,420.00 - 20,620.40 - 20,602.40 0 44,500.00 20,591,920.00 - 20,621.48 427,457.13 818,078.61 7 37.61 37.61 37.61 37.61 37.61 11.109,267.35 PAId to Internal Revenue Service: Witholding tax deductions: 7 4,851,410.30 PAId to Internal Fuvice Commission: PAID		1972	1973	1975
Salaries 20,262,420.00 - 20,262,420.00 Mileage and expenses 200,000.00 - 200,000.00 Gratuities 20,562,420.00 - 20,000.00 Supplemental appropriation - - 44,500.00 - 20,501.00.00 Total sppropriations 20,547,420.00 - 44,500.00 20,591.920.00 Total sppropriations 20,547,420.00 - 44,500.00 20,591.920.00 Total funds available 22,425,870.85 12,129,810.09 22,470,370.85 DISBURSEMENTS AND TRANSFERS: Salaries and Government contributions: Paid to Members: Py id to Members: 80,621.48 427,457.13 818,078.61 Transferred to deposit fund account (sci.5) 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: Withholding tax deductions: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Members' deductions: 17,7,861.61 725,793.30 1,443,654.91 Itife insurance 62,766.48 70,322.04 139,906.45 60,983.19 39,106.45 Government contributions: 10,049,251.04		\$ 1,878,450.85	\$12,085,310.09	\$ 1,878,450.85
Milesge and expenses 200,000.00 - 200,000.00 Gratuities 85,000.00 - 44,500.00 - Supplemental appropriation - - 44,500.00 - 44,500.00 Total appropriations 20,547,420.00 - 44,500.00 20,591,920.00 Total funds available 22,425,870.85 12,129,810.09 22,470,370.85 DISBURSEMENTS AND TRANSFERS: Salaries and Government contributions: Paid to Members: By check 390,621.48 427,457.13 818,078.61 Transferred to deposit fund account (sch. 3) 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: Vitholding tax deductions: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Internal Revenue Service: 717,861.61 725,793.30 1,445,654.91 1,445,654.91 Life insurance 68,766.48 70,322.04 139,086.82 60,766.48 70,322.04 139,086.82 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 14,430.22 60,544.20 Optional life insurance 20,2722.04 139,086.82 20,024.94	APPROPRIATIONS:			
Gratuities 85,000.00 - 85,000.00 Supplemental appropriation - - 44,500.00 - 44,500.00 Total appropriations 20,547,420.00 - 44,500.00 20,591,920.00 Total funds available 22,425,870.85 12,129,810.09 22,470,370.85 DISBURSEMENTS AND TRANSPERS: Salaries and Government contributions: Paid to Members: By Check 390,621.48 427,457.13 818,078.61 Paid to Internal Revenue Service: 390,621.48 427,457.13 818,078.61 11,109,267.35 Paid to Internal Revenue Service: 390,621.48 70,520.04 139,088.52 Withholding tax deductions 2,421,120.08 2,414,290.22 4,835,410.50 Members' deductions: 717,861.61 725,793.30 1,443,654.91 Life insurance 62,800.35 70,716.19 155,466.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Mealeth insurance 34,353.24 35,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67	Salaries	20,262,420.00	-	20,262,420.00
Supplemental appropriation - 44,500.00 44,500.00 Total appropriations 20,547,420.00 44,500.00 20,591,920.00 Total funds available 22,425,870.85 12,129,810.09 22,470,370.85 DISBURSEMENTS AND TRANSFERS: Salaries and Government contributions: Paid to Members: 800,621.48 427,457.13 818,078.61 Paid to Members: By check 390,621.48 427,457.13 818,078.61 Paid to Internal Revenue Service: Withholding tax deductions 2,421,120.08 2,414,290.22 4,855,410.30 Paid to Civil Service Commission: Members' deductions: 717,861.61 725,793.30 1,445,654.91 Life insurance 68,766.48 70,3322.04 139,088.52 39,064.42 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Government contributions: 717,861.61 725,793.30 1,443,654.91 69,654.42 Baid by check 717,861.61 725,793.30 1,443,654.91 69,654.42 Baid by check 717,861.61 725,793.30 1,4443,654.91	Mileage and expenses		-	
Total appropriations 20,547,420.00 44,500.00 20,591,920.00 Total funds available 22,425,870.85 12,129,810.09 22,470,370.85 DISBURSEMENTS AND TRANSFERS: Salaries and Government contributions: Paid to Members: 390,621.48 427,457.13 818,078.61 Transferred to deposit fund account (sch. 3) 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: 2,421,120.08 2,414,290.22 4,835,410.30 Members' deductions: 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,522.04 159,088.52 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 81,763.43 35,106.54 69,564.91 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Mealth insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.65 20,149,015.67 <t< td=""><td>Gratuities</td><td>85,000.00</td><td>-</td><td></td></t<>	Gratuities	85,000.00	-	
Total funds available 22,425,870.85 12,129,810.09 22,470,370.85 DISBURSEMENTS AND TRANSFERS: Salaries and Government contributions: Paid to Members: Sy Check 390,621.48 427,457.13 818,078.61 Paid to Members: By Check 390,621.48 427,457.13 818,078.61 Paid to Internal Revenue Service: S,548,150.12 5,561,117.23 11,109,267.35 Paid to Civil Service Commission: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: 8,766.48 70,522.04 139,088.52 Members' deductions: 82,800.35 70,716.19 153,606.54 Optional life insurance 20,035.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.82 59,031.01 -97,603.82 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.82 59,031.01 -97,603.82 Total 10,049,251.04 10,099,764.65 20,149,015.67	Supplemental appropriation		44,500.00	44,500.00
DISBURSEMENTS AND TRANSPERS: Salaries and Government contributions: Paid to Members: Paid to Members: By Check 390,621.48 427,457.15 818,078.61 Transferred to deposit fund 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: Withholding tax deductions 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Members' deductions: 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,522.04 159,088.52 70,716.19 153,606.54 Optional life insurance 20,023.26 19,083.19 39,106.45 64,564.91 157,903.30 1,443,654.91 Life insurance 717,861.61 725,793.30 1,443,654.91 69,544.26 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.32 50,031.01 97,003.02 It is insurance 47,572.32 50,031.01 97,032.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Nileage of Members and expense allowance 640.60	Total appropriations	20,547,420.00	44,500.00	20,591,920.00
Salaries and Government contributions: Paid to Members: By check 390,621.48 427,457.13 818,078.61 Transferred to deposit fund account (sch. 3) 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: 2,421,120.08 2,414,290.22 4,835,410.30 Members' deductions: 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,322.04 139,088.52 Optional life insurance 82,890.35 70,716.19 135,606.54 Optional life insurance 177,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Mealth insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,578.60 14,019.20 Transferred to deposit fund account 5,000.00 181,453.65 186,453.65 Total 5,040.60 13,578.60 14,019.20	Total funds available	22,425,870.85	12,129,810.09	22,470,370.85
Paid to Members: 390,621.48 427,457.13 818,078.61 Transferred to deposit fund account (sch. 3) 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: Withholding tax deductions 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Members' deductions: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Members' deductions: 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,522.04 139,088.52 159,106.45 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Mileage of Members and expense allowance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account 5,000.00 181,453.65 186,453.65 Total 5,000.00 10,294,596.88 20,349,488.52<	DISBURSEMENTS AND TRANSFERS:			
By check 390,621.48 427,457.13 818,078.61 Transferred to deposit fund account (sch. 3) 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,322.04 139,088.52 139,088.52 Health insurance 20,023.26 19,083.19 59,106.45 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Health insurance 47,572.91 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account 5,000.00 181,453.65 186,453.65 Total 5,0640.60	Salaries and Government contributions:			
Transferred to deposit fund account (sch. 3) 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: Withholding tax deductions 2,421,120.08 2,414,290.22 4,855,410.30 Paid to Civil Service Commission: Members' deductions: Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,322.04 139,088.52 Health insurance 82,890.35 70,716.19 153,606.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance of Speakers: Paid by check 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,3472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of daceased Members 85,000.00 <td></td> <td></td> <td></td> <td></td>				
account (sch. 3) 5,548,150.12 5,561,117.23 11,109,267.35 Paid to Internal Revenue Service: Withholding tax deductions 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Members' deductions: 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Members' deductions: 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,522.04 139,088.52 Health insurance 82,890.35 70,716.19 153,606.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Motified for insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 200,472.85		390,621.48	427,457.13	818,078.61
Paid to Internal Revenue Service: Withholding tax deductions 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Members' deductions: 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,322.04 138,088.52 Health insurance 82,890.35 70,716.19 155,606.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Realth insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account 5,000.00 181,453.65 186,453.65 Total 5,000.00 10,294,596.88 20,349,488.52 200,472.85 Total salaries, mileages, and expense allowance 85,000.00 - 85,000.00 85,000.00				
Withholding tax deductions 2,421,120.08 2,414,290.22 4,835,410.30 Paid to Civil Service Commission: Members' deductions: 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,322.04 139,088.52 Health insurance 82,899.35 70,716.19 155,666.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Health insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.23 200,472.85 200,472.85 Total salaries, mileages, and expense allowance 85,000.00 <td></td> <td>5,548,150.12</td> <td>5,561,117.23</td> <td>11,109,267.35</td>		5,548,150.12	5,561,117.23	11,109,267.35
Paid to Civil Service Commission: Members' deductions: Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,322.04 139,088.52 Health insurance 82,890.35 70,716.19 155,606.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 20,023.26 19,083.19 39,106.45 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance of Speakers: Paid by check 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12				
Members' deductions: 717,861.61 725,793.30 1,443,654.91 Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 82,890.35 70,716.19 153,606.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Meinterment 34,383.24 35,161.02 69,544.26 Health insurance 47,572.81 50,031.01 69,544.26 Health insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account 5,000.00 181,453.65 186,453.65 Total 5,000.00 194,832.25 200,472.85 Total salaries, mileages, and 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs 85,000.00 - 85,000.00 Unexpended balance of appropriations 85,000.00 - 85,000.00 Unexpended balan	÷	2,421,120.08	2,414,290.22	4,835,410.30
Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 68,766.48 70,322.04 139,088.52 Health insurance 82,890.35 70,716.19 155,666.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,640.60 194,832.25 200,472.85 Total 5,640.60 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 <td></td> <td></td> <td></td> <td></td>				
Life insurance 68,766.48 70,322.04 139,088.52 Health insurance 82,890.35 70,716.19 153,606.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Netirement 717,861.61 725,793.30 1,443,654.91 Life insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance of Speakers: 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance of deposit dudy, widwers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treesury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64				
Health insurance 82,890.35 70,716.19 153,606.54 Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: 717,861.61 725,793.30 1,443,654.91 Life insurance 34,383.24 35,161.02 69,544.26 Health insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64		· · · · · · · · · · · · · · · · · · ·		÷
Optional life insurance 20,023.26 19,083.19 39,106.45 Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Retirement 34,383.24 35,161.02 69,544.26 Health insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance 640.60 13,378.60 14,019.20 Transferred to deposit fund account 5,000.00 181,453.65 186,453.65 Total 5,000.00 181,453.65 200,472.85 Total 5,640.60 194,832.25 200,472.85 Total 5,000.00 85,000.00 - Unexpended balance of appropriations 85,000.00 - 85,000.00 Unexpended balance of appropriations 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64				
Government contributions: Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 34,383.24 35,161.02 69,544.26 Health insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance of Speakers: Paid by check 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64		-		•
Retirement 717,861.61 725,793.30 1,443,654.91 Life insurance 34,383.24 35,161.02 69,544.26 Health insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance of Speakers: 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669,12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64		20,023.26	19,083.19	39,100.45
Life insurance 34,383.24 35,161.02 69,544.26 Health insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance of Speakers: Paid by check 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,640.60 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64		717 861 61	725 793 30	1 443 654 01
Health insurance 47,572.81 50,031.01 97,603.82 Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance of Speakers: Paid by check 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64				
Total 10,049,251.04 10,099,764.63 20,149,015.67 Mileage of Members and expense allowance of Speakers: Paid by check Transferred to deposit fund account (sch. 3) 640.60 13,378.60 14,019.20 Total 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64				-
Mileage of Members and expense allowance of Speakers: Paid by check 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64				
of Speakers: Paid by check 640.60 13,378.60 14,019.20 Transferred to deposit fund account (sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64	IOTAL	10,049,251,04	10,099,764.03	20,149,015.07
Paid by check 640.60 13,378.60 14,019.20 Transferred to deposit fund account 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64	Mileage of Members and expense allowance of Speakers:			
(sch. 3) 5,000.00 181,453.65 186,453.65 Total 5,640.60 194,832.25 200,472.85 Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64	Paid by check	640.60	13,378.60	14,019.20
Total salaries, mileages, and expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64		5,000.00	181,453.65	186,453.65
expense allowance 10,054,891.64 10,294,596.88 20,349,488.52 Gratuities to widows, widowers, and heirs of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64	Total	5,640.60	194,832.25	200,472.85
of deceased Members 85,000.00 - 85,000.00 Unexpended balance of appropriations deposited into general fund of the Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64	expense allowance	10,054,891.64	10,294,596.88	20,349,488.52
deposited into general fund of the 200,669.12 - 200,669.12 Treasury	of deceased Members	85,000.00	-	85,000.00
Treasury 200,669.12 - 200,669.12 Total disbursements and transfers 10,340,560.76 10,294,596.88 20,635,157.64				1.
		200,669.12	·	200,669.12
ACCOUNTABLE BALANCE AT END OF PERIOD \$12,085,310,09 \$1,835,213.21 \$1,835,213.21	Total disbursements and transfers	10,340,560.76	10,294,596.88	20,635,157.64
	ACCOUNTABLE BALANCE AT END OF PERIOD	\$ <u>12,085,310,09</u>	\$ <u>1,835,213.21</u>	\$ <u>1,835,213,21</u>

ŧ

SERGEANT AT ARMS

•

HOUSE OF REPRESENTATIVES

STATEMENT OF FINANCIAL TRANSACTIONS

DEPOSIT FUNDS

FOR 6-MONTH PERIODS ENDED DECEMBER 31, 1972, AND

JUNE 30, 1973, AND FOR THE FISCAL YEAR ENDED JUNE 30, 1973

	Six-month period ended December 31, June 30, 1972 1973		Fiscal year <u>1973</u>
ACCOUNTABLE BALANCE AT BEGINNING OF PERIOD	\$ 1,465,596.66	\$ 1,759,384.99	\$ 1,465,596.66
RECEIPTS: Transfer from appropriated funds (sch. 2):			
Salaries of Members Mileage of Members and ex- pense allowance of the	5,548,150.12	5,561,117.23	11,109,267.35
Speaker	5,000.00	181,453.65	186,453.65
Total	5,553,150.12	5,742,570.88	11,295,721.00
Personal deposits by Members Sale of traveler's checks Teller's overages	4,526,648.97 87,841.78 86.37	6,437,604.13 59,437.49 583.90	10,964,253.10 147,279.27 670.27
Total receipts	10,167,727.24	12,240,196.40	22,407,923.64
Total available for disbursement	11,633,323.90	13,999,581.39	23,873,520.30
DISBURSEMENTS: Payments to or for accounts of			
Members (net of amounts due from Members) Remittances to consignors for	9,786,097.13	12,343,947.91	22,130,045.04
traveler's checks sold	87,841.78	59,437.49	147,279.27
Total disbursements	9,873,938.91	12,403,385.40	22,277,324.31
ACCOUNTABLE BALANCE AT END OF PERIOD	\$ <u>1,759,384.99</u>	\$ <u>1,596,195.99</u>	\$ <u>1,596,195.99</u>