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### BY THE COMPTROLLER GENERAL

## Report To The Chairman, Committee On House Administration House Of Representatives

OF THE UNITED STATES

Audit Of The House Of Representatives Restaurant Revolving Fund October 8, 1978, to October 6, 1979



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GGD-80-44 APRIL 23, 1980

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

B-197986

The Honorable Frank Thompson, Jr., Chairman Committee on House Administration House of Representatives

Dear Mr. Chairman:

We audited the House of Representatives Restaurant Revolving Fund for the period October 8, 1978, to October 6, 1979, pursuant to a July 16, 1979, request from the Honorable Ed Jones, Chairman, Subcommittee on Services.

### GENERAL COMMENTS

As of October 6, 1979, House Restaurant facilities consisted of (1) two cafeterias, one each in the Longworth and Rayburn Buildings, (2) the congressional and Members' dining rooms in the House wing of the Capitol, (3) a catering service in the Rayburn Building, (4) a bakery in the Longworth Building, and (5) five carryouts, one each in the Capitol, Longworth, Cannon, Rayburn, and House Office Annex No. 2 Buildings. In addition to the food service facilities, there were five tobacco and candy stands, two in the Capitol Building and one each in the Longworth, Rayburn, and Annex No. 2 Buildings. During fiscal year 1979, the Restaurant served 2,858,227 customers—a 2.6 percent decrease under 1978.

Sales revenues are deposited in the U.S. Treasury and credited to the House Restaurant Revolving Fund for use in operating the Restaurant. Funds appropriated to the Architect of the Capitol are used to purchase Restaurant equipment and to pay for either improvements or changes in the Restaurant's facilities. The cost of these items, however, is not recorded in the House Restaurant Revolving Fund accounts.

### SCOPE OF AUDIT

We made our audit in accordance with the Comptroller General's standards for financial and compliance audits. We reviewed operations and applicable Federal laws, observed the physical count of stock on hand, examined selected financial transactions and records, confirmed Members' account balances, and carried out such other auditing procedures as we considered necessary in the circumstances.

### RESULTS OF OPERATIONS

For the fiscal year ended October 6, 1979, the House Restaurant's net income was \$315,799. The net income for the fiscal year ended October 7, 1978, was \$11,856.

Analysis of operating results for the 2 fiscal years showed a substantial improvement in food operations—from a net loss of about \$180,500 in 1978 to net income of about \$122,400 in 1979. This increase was due primarily to (1) increased income of about \$194,300 from Rayburn catering operations as a result of increased sales and reduced labor costs and (2) a reduction in the loss from operating the congressional restaurant and Members' Dining Room of about \$64,500 as a result of better control over labor costs and closing these facilities during recess periods.

Net income from tobacco stand sales decreased about \$6,900--from about \$174,800 in 1978 to about \$167,900 in 1979. The decrease was due to lower sales.

A condensed comparison of sales, commissions, and operating results for the various Restaurant activities during 1979 and 1978 follows.

	19	79	197	
	Sales	Operating	Sales	Operating
	and	income	and	income
	commis-	or	commis-	or
	sions	(loss)	sions	(loss)
Food:				
Dining rooms:				
Congressional (note a )	\$ 398,182	\$(301,229)	\$ 480,581	\$(359,201)
Members	18,940	(33,997)		(46,432)
Cafeterias:	, , , , ,	,,,		, , , , ,
Longworth Building				
(note b)	1,067,756	36,855	989,460	13,943
Rayburn Building		,	•	·
(note c)	1,005,532	42,624	877,533	19,465
Carryout service:	-,,	,	*****	
Longworth Building	298,117	35,394	253,235	27,612
Cannon Building	289,105	37,198	292,407	43,840
Rayburn Building	232,006	31,111	235,292	31,823
Capitol Building	179,917	12,715	167,128	25,686
Annex No. 2 Building	296,080	(35,782)	243,091	(30,814)
Catering service:	200,000	(00).00,		, , ,
Rayburn Building	665,267	294,997	434,669	100,656
Bakery (note d)	876	2,561	12,923	(7,087)
James 2 (11000 C)				
Total	\$ <u>4,451,778</u>	\$ 122,447	\$4,014,144	\$(180,509)
Tobacco and candy stands:				
Congressional dining				
room	43,332	11,993	62,110	17,886
Cafeterias:				
Longworth Building	355,267	76,624	374,799	84,228
Rayburn Building	204,787	47,916	193,760	49,984
Carryout service:				
Capitol Building	33,067	9,540	26,194	5,564
Annex No. 2 Building	91,529	21,875	78,521	17,149
Total	\$ 727,982	\$ 167,948	\$ 735,384	\$ 174,811
Vending machine commissions	25,404	25,404	17,554	17,554
Total	\$5,205,164	\$ 315,799	\$4,767,082	\$ 11,856

a/Includes catering sales of \$78,852 for fiscal year 1979 and \$79,538 for fiscal year 1978.

b/Includes catering sales of \$99,910 for fiscal year 1979 and \$50,930 for fiscal year 1978.

c/Includes sales of food to the Rayburn Catering Service of \$198,210 for fiscal year 1979 and \$139,136 for fiscal year 1978.
d/Sales of \$876 in fiscal year 1979 were made to the Senate Restaurants.

d/Sales of \$876 in fiscal year 1979 were made to the Senate Restaurants.
These sales were discontinued in December 1978. Also, sales of \$149,349 in fiscal year 1979 and \$144,853 in fiscal year 1978 were made to other House Restaurant facilities, and are included in their costs.

A comparative statement of assets and liabilities of the House of Representatives Restaurant Revolving Fund on October 6, 1979, and October 7, 1978; a comparative statement of operations for the fiscal years ended in 1979 and 1978; and a comparative statement of changes in financial position for the fiscal years ended October 6, 1979, and October 7, 1978, are presented as schedules 1, 2, and 3. A comparison of sales and operating results, prepared by the House Restaurant accounting staff, for each of the units for fiscal year 1979 is presented as exhibit A.

### INTERNAL CONTROL IMPROVEMENTS

In our fiscal year 1977 report we recommended that the Restaurant administrative officer take periodic inventories of the tableware and kitchenware to ascertain whether the procedures used for allocating replacement expenses resulted in accurate charges to the operating units.

At the end of fiscal year 1979 the Restaurant accounting office staff and the unit managers attempted to take physical inventories of tableware and kitchenware. However, because of inadequacies in the procedures for counting and recording the inventories, accurate pricing was impractical. As a result, tableware and kitchenware replacement expenses were, as in previous years, allocated to the operating units using a percentage of sales method.

### Recommendation

We recommend that the Restaurant administrative officer and the unit managers adopt improved procedures for counting and recording an accurate tableware and kitchenware inventory which would serve as a better basis for allocating replacement expenses to operating units.

### STATUS OF ACCOUNTS RECEIVABLE

The accounts receivable balances at September 30, 1979, amounted to \$229,528, about 38.3 percent greater than the September 30, 1978, balances. At September 30, 1979, \$58,052, or 25.3 percent, was outstanding over 60 days, compared with \$28,737, or 17.3 percent, at September 30, 1978. A comparison of the accounts receivable between fiscal years 1979 and 1978 follows:

	September	30, 1979	September	30, 1978
Days outstanding	Amount	Percent	Amount	Percent
0 to 30	\$166,488	72.5	\$124,756	75.2
31 to 60	4,988	2.2	12,464	7.5
61 to 90	17,564	7.7	9,013	5.4
Over 90	40,488	17.6	19,724	11.9
Total	\$229,528	100.0	\$ <u>165,957</u>	100.0

At January 18, 1980, 69.1 percent of the September 30, 1979, accounts receivable balance had been collected.

The Restaurant accounting office periodically prepares a list of outstanding accounts and submits the list to the Subcommittee on Services. During the year, the staff of the Subcommittee on Services mailed collection letters to customers whose accounts were delinquent 60 days and telephoned those who were delinquent 90 days to encourage payments.

#### OPINION ON FINANCIAL STATEMENTS

We prepared the accompanying financial statements (schs. 1, 2, and 3) from the accounting records maintained on an accrual basis by the Restaurant accounting office. The statements do not include the cost of equipment and furnishings acquired with funds appropriated to the Architect of the Capitol or the cost of certain benefits and services, such as space, building repairs and maintenance, utilities, garbage disposal, menus and forms printed by the Government Printing Office, and services of the staffs of the Committee on House Administration and its Subcommittee on Services, all of which are furnished to the Restaurant without charge.

In our opinion schedules 1, 2, and 3, which were prepared on a basis consistent with that of the preceding year and in accordance with the financial arrangements described above, present fairly the financial position of the House of Representatives Restaurant Revolving Fund at October 6, 1979, and October 7, 1978; the results of its operations; and the changes in its financial position for the fiscal years then ended.

Sincerely yours, that

Comptroller General of the United States

SCHEDULE 1 SCHEDULE 1

## HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUND COMPARATIVE STATEMENT OF ASSETS AND LIABILITIES OCTOBER 6, 1979, AND OCTOBER 7, 1978

	October	6, 1979	October 7, 1978			
ASSETS						
CASH: Funds with U.S. Treasury Undeposited receipts (note a) Petty cash and change funds	\$527,646 14,860 16,850	\$ 559,356	\$263,547 19,753 19,850	\$303,150		
PREPAID EXPENSES ACCOUNTS RECEIVABLE INVENTORY OF FOOD, BEVERAGES, MERCHANDISE, AND SUPPLIES,		9,094 236,119		2,865 193,641		
AT COST		231,284		144,443		
Total assets		\$1,035,853		\$644,099		
LIABILITIES AND EQUITY						
LIABILITIES: Amounts due vendors Net payroll and benefits Federal and state	\$242,503 102,589 26,469		\$203,059 74,255			
withholding taxes Employees' accrued leave Allowance for purchase of china, glassware, silverware,	115,268		94,844			
and kitchen utensils	(28,103)		( <u>3,182</u> )			
Total liabilities		\$ 458,726		\$382,771		
ECUITY: Contributed capital Operating funds: Balance at beginning		50,000		50,000		
of year	211,328		199,472			
Net income (sch. 2)	315,799	527,127	11,856	211,328		
Total equity		577,127		261,328		
Total liabilities and equity		\$1,035,853		\$644,099		

GAO note: The accompanying notes on page 4 are an integral part of this statement.

Our opinion on this statement appears on page 5 of the letter.

SCHEDULE 2 SCHEDULE 2

## HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUND COMPARATIVE STATEMENT OF CPERATIONS

FISCAL YEARS ENDED CCTOBER 6, 1979, AND OCTOBER 7, 1978

		year ended r 6, 1979 Percent		ear ended 7, 1978 Percent
	Amount	of sales	Amount	of sales
SALE OF FOOD:				
Regular services	\$3,409,540	76.7	\$3,309,871	82.5
Catering (note b)	1,042,238	23.3	704,273	17.5
Total	4,451,778	100.0	4,014,144	100.0
Cost of food sold	1,737,068	39.1	1,644,476	41.0
GROSS PROFIT	2,714,710	60.9	2,369,668	59.0
OPERATING EXPENSES: (note b)				
Salaries and wages				
Straight time	1,562,467	35.1	1,552,468	38.7
Overtime	91,550	2.1	105,033	2.6
Leave expense	122,113	2.7	121,428	3.0
Employee meals	77,827	1.7	75,771	1.9 4.0
Employee benefits	165,161	3.7	161,664	4.0
Administrative costs	104 555	4.1	142 964	3.6
(note c)	184,555 48,283	1.1	142,864 64,621	1.6
Laundry Paper supplies	168,498	3.8	158,494	3.9
Cleaning supplies	49,647	1.1	48,029	1.2
Miscellaneous	48,444	1.1	51,443	1.3
Replacement of china	.0,		52,110	
glassware, silverware,				
and kitchen utensils	73,718	1.7	68,362	1.7
Total	2,592,263	58.2	2,550,177	63.5
PROFIT OR (LOSS) ON FOOD				
OPERATIONS	122,447	2.7	(180,509)	4.5
TOBACCO AND CANDY STAND MERCHANDISE:				
Sales	727,982	100.0	735,384	100.0
Cost of sales	485,407	66.7	488,984	66.5
GROSS PROFIT	242,575	33.3	246,400	33.5
TOBACCO AND CANDY STAND				
LABOR AND BENEFITS (note d)	74,627	10.2	71,589	$-\frac{9.7}{}$
INCOME FROM TOBACCO AND				
CANDY OPERATIONS	167,948	23.1	174,811	23.8
VENDING MACHINE COMMISSION	25,404		17,554	
NET INCOME FOR				
THE FISCAL YEAR	\$ 315,799		\$ 11,856	

GAO note: The accompanying notes on page 4 are an integral part of this

Our opinion on this statement appears on page 5 of the letter.

SCHEDULE 3 SCHEDULE 3

## HOUSE OF REPRESENTATIVES RESTAURANT REVOLVING FUND COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION FISCAL YEARS ENDED OCTOBER 6, 1979, AND OCTOBER 7, 1978

	OCTOBER 6, 1979	OCTOBER 7, 1978
FUNDS PROVIDED: Sales and commissions Decrease in working capital	\$5,205,164 	\$4,767,082 3,212
Total	\$ <u>5,205,164</u>	\$ <u>4,770,294</u>
FUNDS APPLIED:  Cost of merchandise sold Salaries and wages Other operating expenses Decrease in reserve for replacement of china, glassware, and silverware	\$2,222,473 1,715,001 951,890 24,921	\$2,133,460 2,087,953 533,813
Increase in working capital	290,879	
Total	\$5,205,164	\$ <u>4,770,294</u>

### ANALYSIS OF CHANGES IN WORKING CAPITAL

FISCAL YEARS ENDED OCTOBER 6, 1979, AND OCTOBER 7, 1978

Increase or (decrease)
in working capital

•	October 6, 1979	October 7, 1978
WORKING CAPITAL CHANGES:		
Cash	\$256,206	\$(37,926)
Accounts receivable	42,478	50,069
Inventories	86,841	16,913
Prepaid expenses	6,229	(119)
Amounts due vendors	(39,444)	(4,021)
Payroll, benefits, and taxe	S	
payable	(41,008)	(11,802)
Employees' accrued leave	(20,423)	(16,326)
Increase or (decrease)		
in working capital	\$ <u>290,879</u>	(3,212)

GAO note: The accompanying notes on page 4 are an integral part of this statement.

Our opinion on this statement appears on page 5 of the letter.

### HOUSE OF REPRESENTATIVES RESTAURANT

### REVOLVING FUND

### NOTES TO FINANCIAL STATEMENTS

### **OCTOBER 6, 1979**

- a/Receipts sent to the House Finance Office for deposit to the credit of the Revolving Fund.
- b/Miscellaneous costs and service costs related to catered events held outside of normal operating hours are not included by the House Restaurant as sales or operating expenses, but are billed directly to customers. These costs and billings were reviewed and verified during our audit. Also, the cost of equipment and furnishings acquired with funds appropriated to the Architect of the Capitol or the cost of certain benefits and services, such as space, building repairs and maintenance, utilities, garbage disposal, menus and forms printed by the Government Printing Office, and services of the staffs of the Committee on House Administration and its Subcommittee on Services, are furnished to the Restaurant without charge.
- <u>c</u>/Administrative costs for the fiscal year ended October 6, 1979, consist of straight time (\$151,471), leave expense (\$16,521), employee meals (\$3,401), and employee benefits (\$13,162).
- d/Tobacco and candy stand labor and benefits for the fiscal year ended October 6, 1979, consist of straight time (\$58,007), overtime (\$2,978), leave expense (\$5,245), employee meals (\$2,113) and employee benefits (\$6,284).

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UMBER OF EMPLOYEES																1	]			1	1		
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ENDING WECHINES COWNISSIONS	25,404,25	├		-		-							EE. BES. 6			£\$.£22.7		+		p.119,8			
PROFIT OR (LOSS) ON TORACCO AND CANDY STANDS OPERATIONS	£1,846,781	1.62	0Z* <b>Z66</b> *T1	1.15	İ -		<u>e£.0≱2.e</u>	B'BZ	T*679797	9*17				1.016,74	F . ES.		+		-+	7.4.14.7	6.85		+
endomati de nemeral redul	68,626,89	10.2	85,151,5	Ş.Ţ			96,057,S	£.8	5.439.5	6.11				8.188,SS	rπ					\$.728,£	0.5		-+
GROSS PROFIT	20,272,595	ε.εε	15,124,08	6.45			35,175,51	1.75	9,690,611	ς•εε				T. £82,0T	Z.4£		$\dashv$		<u>-</u> _	25,552.2	6.75		-
\$31.00 SALES	97,304,284	1799	SE*802'82	1,42		-	££.297,02	6°29	7.102,065	ç ' 99 '				£ . 202 . PET	92.5				- 1	5 966 '59	f.2T		
YTES	T 87,186,72 <u>5</u>	0.001	£9.555,43	100.0			89,880,88	0.001	£.765.22£	100.0		-	<del>-</del> -	5-387,166-5	0.001		+			16.8 <u>52</u> 8.19	0-00T		- +
TOBACCO AND CANDY STANDS													!				ĺ	{	Ì	1	ĺ		- [
PROFFI OR (LOSS) ON FOOD SPERATIONS	122,446.54	2.6	(£5.655,108)	9.27)	15.766,55)	5°64T)	16.417,51	1.7	6.428,3£	p.E	69.066,26	6.11	1 81.861,7E	6 42,624.3	Z.p	95.111,12	13.4	0.760,445	2.00	4,587,261	(0.51)	0.192,5	τ /
TOTAL OPERATING EXPENSES		1	78.808,012						E.187,232		₽7.00B,811	8.65	t 04.712,e11	.2.097,142 €	6.62	84.385,76	42.0	10.27£,255.0	e. E.E.   E	384,331.4	5.53	2.150.62	. 65 6
Replacement	86.717,ET 64.241,ET2	<b></b>	19,615.94	6,22	06,56		51,612.59	12.0	1.687,011		80.000,72	0.6	30,265.87	+		12,020,41	6.6	105,144.9				\$,00£	
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