



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

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B-133209

January 12, 1984

To the President of the Senate and the
Speaker of the House of Representatives



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Subject: Review of Fiscal Year 1982 Presidential and
Vice-Presidential Certified Expenditures
(GAO/AFMD-84-33)

As authorized by Public Law 95-570, we examined five categories of presidential and vice-presidential expenses. These categories are (1) operation and maintenance of the executive residence at the White House, (2) official entertainment of the President, (3) subsistence expenses of persons in government service while traveling on official business in connection with the President's travel, (4) official entertainment of the Vice President, and (5) subsistence expenses of persons in government service while traveling on official business in connection with the Vice President's travel.

Funds appropriated for the above expenses may be expended as the President or Vice President wishes. The expenses are to be accounted for solely on the certificates of the President or Vice President for their respective accounts. Public Law 95-570, however, allows the Comptroller General to examine the records of such expenditures solely for the purpose of verifying that they are in the categories authorized. The law also requires the Comptroller General to certify to the Congress the fact of such verification and to report any expenses not expended for authorized purposes.

We reviewed selected fiscal year 1982 expenditures. In verifying these expenses, we performed such tests and examinations of supporting documents that we considered necessary. To conduct this verification, we evaluated the controls for ensuring that funds were used only for authorized purposes, reviewed accounting and related records, and interviewed responsible officials at the White House and the Vice President's residence. As in the past, during the course of the review, we noted certain accounting and control improvements which could be made. We have discussed these with White House staff and they have agreed to make the appropriate changes. Our review was performed in accordance with generally accepted government auditing standards.

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For fiscal year 1982, the following amounts were authorized for the categories of expenses we examined.

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| Operation and maintenance of the executive residence at the White House including official entertainment of the President | \$ 3,650,020 |
| Travel and transportation - President ¹ | 300,000 |
| Official entertainment of the Vice President | 60,000 |
| Travel and transportation - Vice President ¹ | 95,000 |

We verified that the certified expenses examined relate to purposes authorized by Public Law 95-570.

We are sending copies of this report to the President and Vice President and to the Director of the Office of Management and Budget.



Comptroller General
of the United States

¹Amount for subsistence expenses is included in the overall travel authorization.