



089866

## COMPTROLLER GENERAL OF THE UNITED STATES

WASHINGTON D.C. 20548

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

B-166850

*American Revolution Bicentennial Commission*

APR 15 1970

Dear Mr Gross:

RELEASED

Your letter of November 28, 1969, requested that we make an audit of the books of the American Revolution Bicentennial Commission to determine how its appropriations have been expended. You expressed a particular interest in an accounting of the travel expenses of staff members and in any entertainment expenses incurred. You also requested an explanation of any expenses incurred between the date of the Commission's creation and the date the first two staff members were put on the payroll.

D601924

The Commission was established by Joint Resolution, approved July 4, 1966 (Public Law 89-491), which provided that all expenditures of the Commission were to be made from donated funds only. This act was amended on December 12, 1967, however, to authorize the appropriation of Federal funds not to exceed \$450,000 for the period through fiscal year 1969. On October 10, 1969, the authorization was extended to cover fiscal year 1970

Public Law 90-392, approved July 9, 1968, provided \$150,000, which was to remain available until expended, to cover expenses necessary to carry out the provisions of the Joint Resolution. On December 5, 1968, the Bureau of the Budget apportioned \$115,000 to the Commission for obligation during fiscal year 1969 and reserved \$35,000 for future apportionment. Under the Department of the Interior and Related Agencies Appropriation Act, 1970, approved October 29, 1969 (Public Law 91-98), the Commission was granted an appropriation of \$175,000 for that fiscal year. This amount, together with the \$35,000 reserved by the Bureau of the Budget and the unobligated balance of the funds previously apportioned, was apportioned by the Bureau to the Commission for obligation during fiscal year 1970. In addition, during fiscal year 1969, the Commission received a donation of \$5,000 from the American Conservation Association, Inc.

We have examined the financial records of the Commission, which are maintained on a reimbursable basis by the National Park Service, Department of the Interior. We examined, on a test basis, the

915145

089866

documentation relating to recorded expenditures and obligations of the Commission through November 30, 1969.

Schedule A, attached, shows the source of Commission funds and a classification of recorded expenditures and obligations through November 30, 1969. In view of your interest in the Commission's expenditures for travel and entertainment, we have also attached analyses of the Commission's recorded expenditures and obligations through November 30, 1969, for travel (schedule B) and for special conferences, meetings, and catered luncheons (schedule C).

### TRAVEL

The Commission files showed that the staff members, in most instances, traveled under blanket travel authorizations issued for all necessary travel during a stated period, generally a fiscal year, to and from points in the continental United States, the stated purpose of the travel being to conduct official business of the Commission within the scope of their duties and responsibilities. The blanket travel authorizations of the Executive Directors were signed by the Chairman of the Commission while those issued to others were signed by the Executive Directors.

In a few instances, separate travel authorizations were also issued for specific trips. For example, in December 1968, the Executive Director traveled to Mexico City and New Orleans under a separate travel authorization. The purpose of the trip as indicated on the authorization was to consult with officials of the 1968 Olympics in Mexico City and with the Mayor of New Orleans regarding plans for Bicentennial celebrations and activities. A specific travel authorization dated July 15, 1969, was issued to a Commission staff member, Mr. R. Lynn Carroll, for a trip to California. The expressed purpose of the trip was to meet with officials in Los Angeles regarding the 1976 Summer Olympics, with the President of the Center for the Study of Democratic Institutions, and with the new Chairman of the Commission.

In our examination of travel vouchers, we found that in most instances the travelers furnished adequate information in support of

travel expenses paid on a per diem basis and additional documentation in the form of hotel bills and written explanations of other expenses claimed when traveling on an actual subsistence basis. In connection with a trip by the former Executive Director, Mr. Richard Barrett, we questioned his claim for reimbursement of expenses for the rental of a car used partially for personal business and hotel expenses attributable to his wife who had accompanied him. Subsequently, the amount questioned, \$65 43, was deducted from amounts otherwise due Mr. Barrett ✓

On January 26, 1970, we discussed with the Executive Director the Commission's practice of issuing blanket travel authorizations in most instances rather than specific authorization for each trip. He advised us that the Commission would change this practice and that in the future each trip on Commission business would be authorized by a separate travel authorization which would specify the purpose of the travel ✓

#### SPECIAL CONFERENCES, MEETINGS, AND CATERED LUNCHEONS

As shown in schedule C, both appropriated and donated funds were used for special conferences, meetings, and catered luncheons. Of \$2,587 used for items in this category, about \$1,000 was paid from appropriated funds and the remainder was paid from donated funds. We have advised the Commission that it does not have the authority to use appropriated funds for items such as the \$35 spent for coffee, snacks, etc., served during a meeting (see schedule C) but that funds donated to the Commission may be available for such expenses. We were advised that action would be taken to transfer the charge for this item from appropriated to donated funds. ✓

#### EXPENSES INCURRED PRIOR TO EMPLOYMENT OF FIRST STAFF MEMBERS

As noted in your letter, the Commission presented information at its fiscal year 1970 appropriation hearings before the Subcommittee on

the Department of the Interior and Related Agencies of the House Committee on Appropriations, which indicated that the Commission had no staff until December 1968. Our review of the Commission's records showed that, although no one was directly employed as Commission staff until December 1968, two employees of the Bureau of the Budget were detailed to the Commission on a reimbursable basis beginning in October 1968. One of the Bureau of the Budget employees, Mr. Barrett, remained on detail until January 26, 1969, when he was directly employed by the Commission as Executive Director, a position which he held until July 19, 1969. The other Bureau of the Budget employee was directly employed by the Commission as Administrative Assistant on December 1, 1968, and was still employed by the Commission at the time of our review. Also, a consultant was employed by the Commission beginning October 21, 1968.

The Commission reimbursed the Bureau of the Budget \$10,780 for the services of the two Bureau employees prior to their official appointment to the Commission staff. The consultant was paid \$2,369 for his services, at \$75 a day, during calendar year 1968. The Commission also incurred expenses during calendar year 1968 for such items as the rental of office space, telephone use, and travel expenses.

EMPLOYEES OF OTHER FEDERAL AGENCIES  
DETAILED TO THE COMMISSION

*nonreimbursable*

Since July 1969, certain Federal employees have been detailed to the Commission on a nonreimbursable basis. The salaries of these employees continue to be paid by the agencies from which they have been detailed, without reimbursement from Commission funds. The Commission furnished us with a listing, as of January 26, 1970, of all employees of the Commission, including the seven Federal employees detailed to the Commission (see schedule D). Six of the seven detailed employees are working for the Commission on a full-time basis.

Section 4(a) of Public Law 89-491, which established the Commission, authorizes and directs the Commission to consult, cooperate

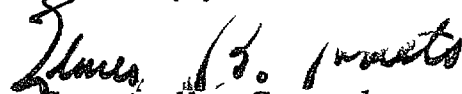
with, and seek advice and assistance from appropriate Federal departments and agencies. Also, under this section of the Joint Resolution, Federal departments and agencies are authorized and requested to cooperate with the Commission in planning, encouraging, developing, and coordinating appropriate commemorative activities. The Commission advised us that, in its opinion, this section clearly indicated that the Congress intended the Commission to utilize the services of other Federal departments, including the detailing of personnel

Our review of the legislative histories of the Joint Resolution establishing the Commission and the laws appropriating funds for the operation of the Commission did not disclose that the Congress was advised of the extent to which employees of other agencies would be used to perform the functions of the Commission or that these services would be performed on a nonreimbursable basis. We were informed by the Commission that, in the justification of the Commission's fiscal year 1971 appropriation request, the Appropriations Committees of the Congress would be given full information regarding the detailing of personnel from other agencies without reimbursement by the Commission.

\* \* \* \*

We have not furnished copies of this report to the Commission or to others, but we have notified the Commission of the subject matter and the date of release of the report. We plan to make no further distribution of this report unless copies are specifically requested, and then we shall make distribution only after your agreement has been obtained or public announcement has been made by you concerning the contents of the report

Sincerely yours,

  
Comptroller General  
of the United States

Enclosures

The Honorable H. R. Gross  
House of Representatives

# SCHEDULE A

## AMERICAN REVOLUTION BICENTENNIAL COMMISSION

### STATEMENT OF SOURCES OF FUNDS AND RECORDED EXPENDITURES AND OBLIGATIONS

THROUGH NOVEMBER 30, 1969

	Appropriated funds		Donated funds	Total
	<u>1969</u>	<u>1970</u>		
<b>SOURCES OF FUNDS.</b>				
Funds furnished by appropriation or donation	\$150,000	\$175,000	\$5,000	\$330,000
Reserved by Bureau of the Budget in 1969 for future apportionment--apportioned in 1970	<u>-35,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>
Funds available for obligation	<u>115,000</u>	<u>210,000</u>	<u>5,000</u>	<u>330,000</u>
<b>EXPENDED OR OBLIGATED THROUGH NOVEMBER 30, 1969.</b>				
Personal services and related costs	53,918	34,556	-	88,474
Travel (See schedule B)	16,925	6,455	82	23,462
Office rent (General Services Administration)	5,382	-	-	5,382
Telephone	1,435	-	-	1,435
Stationery and supplies	594	-	-	594
Books and periodicals	587	-	-	587
Newspaper clipping service	600	-	-	600
Services of National Park Service (bookkeeping)	4,934	-	-	4,934
Rental of Xerox machine	3,490	-	-	3,490
Computer services	2,400	486	-	2,886
Purchase of typewriters and other office machines	3,010	-	-	3,010
Pictures, plaques, or signs	2,257	-	-	2,257
Decorating and remodeling office space	3,145	-	-	3,145
Conferences, meetings, and catered luncheons, (See schedule C)	1,081	-	1,506	2,587
Stenographic services for meetings	621	-	-	621
Tuition for consultant (Godfrey Harris) to attend university course "Laboratory for Personal Development"	350	-	-	350
Miscellaneous	<u>153</u>	<u>-</u>	<u>-</u>	<u>153</u>
Total expended or obligated	<u>100,882</u>	<u>41,497</u>	<u>1,588</u>	<u>143,967</u>
<b>UNOBLIGATED BALANCES AT NOVEMBER 30, 1969</b>				
	<u>\$ 14,118</u>	<u>\$168,503</u>	<u>\$3,412</u>	<u>\$186,033</u>

# SCHEDULE B

## AMERICAN REVOLUTION BICENTENNIAL COMMISSION

### ANALYSIS OF RECORDED TRAVEL EXPENDITURES AND OBLIGATIONS

THROUGH NOVEMBER 30, 1969

	<u>Position</u>	<u>Amount</u>	<u>Dates of travel and destination</u>
Richard Barrett	Executive Director (To 7-19-69)	\$ 2,451	10-3-68 to 5-27-69--Several trips from Washington, D C., to New York, N.Y., and two trips to Boston and Philadelphia, Pa. Other trips included two to Calif., one to Mexico City and New Orleans, La., and one to Fla.
Godfrey Harris	Consultant (Duty station Los Angeles, Calif.)	2,799	10-20-68 to 10-2-69--Six trips from Los Angeles to Washington, D.C., one trip to New York, N.Y.; one trip to Cleveland, Ohio, and several local trips in Calif.
R. Lynn Carroll	Director, Policy and Plans	2,444	3-7-69 to 9-17-69--Two trips to Calif., one trip each to Fla., and New Mexico, and three trips to New York, N.Y.
Melbourne L. Spector	Executive Director	2,459	7-17-69 to 11-8-69--Four trips to Calif., one trip to Colo., and one trip to Canada
Hugh Hall	Deputy Executive Director (Employed 12-28-69)	745	11-3-69 to 11-20-69--From San Diego, Calif., to Washington, D.C., and return
Miscellaneous trips by staff and consultants		337	Various destinations.
Local taxis		412	
Members of Commission, staff and consultants to attend general meetings			
October 9, 1968		334 <sup>a</sup>	Washington, D.C.
July 27, 1969		3,029 <sup>a</sup>	Do.
September 22 to 25, 1969		3,708 <sup>a</sup>	Do.
October 7 to 9, 1969		2,845 <sup>a</sup>	Do.
"    27 to 28, 1969		320	Williamsburg, Va.
November 16 to 18, 1969		<u>1,579</u>	Do.
		<u>\$23,462</u>	

<sup>a</sup>Per diem, transportation, and other charges were for persons residing outside the Washington, D.C., area.

AMERICAN REVOLUTION BICENTENNIAL COMMISSION  
ANALYSIS OF RECORDED EXPENDITURES AND OBLIGATIONS  
FOR CONFERENCES, MEETINGS, AND CATERED LUNCHEONS  
THROUGH NOVEMBER 30, 1969

	<u>Amount</u>	
<b>APPROPRIATED FUNDS</b>		
November 11 to 12, 1968--Conference with management experts at Fort Hancock, Sandy Hook, N.J. Payments covered lodging and other expenses--10 persons in attendance	\$159	
January 26 to 28, 1969--Conference services rendered by the Smithsonian Institution at Belmont Conference Center, Elkridge, Md. In attendance were four members of the Boston Bicentennial Corp., four members of the Philadelphia Bicentennial Corp., two staff members of and three consultants to the Commission, and one employee of another Government agency Charges covered lodging and meals for 14 participants--12 for two days and two for one day at \$25 a day--plus charges for additional meals and conference supplies	887	
Coffee, snacks, etc , during meeting	<u>35</u>	\$1,081
<b>DONATED FUNDS</b>		
July 28, 1969--Luncheon catered by Braun's Fine Caterers, Inc , for the full Commission membership and 46 guests at the Smithsonian Institution	676	
July 30 to October 9, 1969--charges by the Madison Hotel as follows		
1 July 30, 1969, catering services. This covered a room reserved for Dr Sterling, Commission Chairman, to hold a Press Conference following the July 27 to 30 meeting	\$ 75	
2 September 24, 1969, catering services This covered a small reception for ARBC Commissioners following the meeting on September 24	170	
3 September 25, 1969, catering services This covered a working dinner which Dr Sterling held in his room after the evening session on September 25 Those in attendance were Dr Sterling, Mr Spector, Mr Carroll, and Mr Harris, all members of the ARBC staff	21	
4 September 25, 1969 This covered the parlor adjoining Dr Sterling's room which was used for informal meetings with other Commissioners and Commission staff	74	
5 October 7, 1969, catering services This covered a cocktail party which was held for Commissioners, Agency representatives, and ARBC staff	102	
6 October 9, 1969 This covered a parlor adjoining Dr Sterling's room for informal meetings with other Commissioners and ARBC staff	<u>83</u>	525
November 11, 1968--Bar and other charges, Fort Hancock, Sandy Hook, N J	168	
Miscellaneous--Coffee, tea, luncheons, etc , in connection with various meetings	<u>137</u>	<u>1,506</u>
Total donated and appropriated funds		<u>\$2,587</u>



# SCHEDULE D

## AMERICAN REVOLUTION BICENTENNIAL COMMISSION

PERSONNEL WORKING FOR THE COMMISSION ON JANUARY 26, 1970

<u>Name</u>	<u>Employing agency</u> (note a)	<u>Commission position</u>	<u>Grade</u>	<u>Annual salary</u>	<u>Date detailed, or appointed, to, Commission</u>
<b>PERMANENT EMPLOYEES</b>					
<b>Full time</b>					
Hugh A Hall	-	Deputy Executive Director	GS-17	\$32,840	12-29-69
Arthur Burgess	-	Director, Research and Information	GS-15	28,069	10- 6-69
Lamar Whitaker	-	Administrative Officer	GS-15	22,309	11-30-69
R. Lynn Carroll	-	Director, Policy and Plans	GS-15	21,589	12-23-68
Patricia Reynolds	-	Administrative Assistant	GS-11	11,607	12- 1-68 <sup>b</sup>
Marie Garlock	-	Secretary	GS- 9	9,631	12-15-68
Jane Shay	-	Staff Assistant	GS- 9	9,320	9- 8-69
Jean Boyer	-	Secretary	GS- 7	7,894	1-25-70
Margie Baker	-	do	GS- 7	7,639	10-13-69
Laurel Migdail	-	Clerk-Typist	GS- 4	5,522	12-23-69
<b>Part time</b>					
Susan Pyatt	-	Editorial Assistant	GS- 9	9,320	1-22-70
Joseph Harris	-	Messenger	GS- 1	3,889	6-16-69
<b>NONREIMBURSABLE DETAILS</b>					
<b>Full time</b>					
M L Spector	Department of State	Executive Director	FSO-1	33,495	7- 1-69
Rodger C Abraham	do	Executive Officer	FSO-1	33,495	10- 8-69
Kent Williams	Department of Health, Education and Welfare	Special Assistant to the Deputy Director	GS-17	28,976	1-26-70
Kitty Clark Gibbons	Department of State	Assistant Director, Research and Information	FSR-3	23,646	1-12-70
Robert R Rose	United States Information Agency	Director, Media Services	GS-14	21,003	11-24-69
Edward Simms	Department of State	General Services Officer	GS-12	15,173	10- 8-69
<b>Part time</b>					
Eugene J Skora	United States Information Agency	General Counsel	GS-15	26,629	9-15-69

<sup>a</sup>American Revolution Bicentennial Commission unless otherwise indicated

<sup>b</sup>Mrs Reynolds was detailed to the Commission from the Bureau of the Budget on a reimbursable basis from October 1968 through November 30, 1968