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REPORT BY THE

Comptroller General

OF THE UNITED STATES

10,303

Examination Of Records, House Of Representatives Finance Office For Fiscal Year 1978



GGD-79-47
MAY 30, 1979



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

B-114864

The Honorable Edmund L. Henshaw, Jr.
Clerk of the House of Representatives

Dear Mr. Henshaw:

In response to your September 26, 1978, request, we have examined the records of the Finance Office, House of Representatives, to verify the financial accountability of the Clerk of the House at September 30, 1978.

ACCOUNTABILITY FOR APPROPRIATIONS
AND OTHER FUNDS

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, 1978, the Clerk was accountable for unexpended funds of \$102,778,899.27. Schedule 1--statement of accountability for appropriations and other funds for the fiscal year ended September 30, 1978--is summarized as follows:

Unexpended balance, September 30, 1977	\$ 85,831,638.29
Appropriations and receipts	<u>350,269,678.11</u>
Total funds available	436,101,316.40
Expenditures and transfers	<u>333,322,417.13</u>
Unexpended balance, September 30, 1978	<u>\$102,778,899.27</u>

Schedule 2 shows (1) the total amounts available, (2) the net disbursements, (3) the transfers, and (4) the unexpended balance at September 30, 1978, for each appropriation and fund.

Payroll costs and procedures

About \$195.4 million, or 61 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 appointment, termination, and pay change notices submitted by Members, committee chairmen, and officers. Time and attendance is not reported to the Finance Office for Members' employees or committee staffs but overtime and leave-without-pay is reported for other employees. 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.

Each Member is required to certify as correct the payrolls for employees paid from his or her clerk-hire allowance; committee chairmen are required to certify as correct the standing, special, and select committees' staff payrolls; and House officers are required to certify as correct the payrolls for their employees. The Chairman, Committee on House Administration, approves the payment of salaries charged against the Contingent Fund of the House.

During the fiscal year, expenditures for the Government's contributions toward employees' salary benefits amounted to about \$12.8 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 properly recorded.

Official mail costs

During the fiscal year, disbursements for official mail costs amounted to about \$47 million. These costs represent payments made to the U.S. Postal Service for franked mail service for the House of Representatives and the U.S. Senate and comprise about 15 percent of the funds disbursed by the House Finance Office.

The U.S. Postal Service submits a quarterly statement to the House Finance Office for congressional mail costs. The statement is accompanied by a detailed billing which categorizes the mail by classes and priorities, and lists the mail volume and rates by subcategories, e.g., direct sacks, letters, and patron mail.

The Finance Office checks the quarterly billing for mathematical accuracy and reasonableness, using historical data for prior quarters. However, because the Finance Office does not receive reports from other House Offices on the volume or types of franked mail, it is unable to verify the accuracy of the volume (other than third-class bulk mail) or the rates used by the U.S. Postal Service.

A separate GAO review of the Postal Service's franked mail billing procedures indicates some errors in the way that the Service has been preparing the bills. We have discussed this matter with the Chief, Finance Office, and we are following up with the Postal Service in an effort to improve the accuracy of its billing procedures for congressional mail service.

Expenses of special and select committees

House resolutions authorized and limited the investigative salaries and expenses of standing, special, and select 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 applicable to the fiscal year in which they are incurred.

Schedule 3 is a statement of disbursements under House resolutions for 94th Congress committees from October 1, 1977, through September 30, 1978. During this period, disbursements amounted to \$37,822.66.

Schedule 4 is a statement of authorizations for 95th Congress committees and disbursements from January 3, 1977, through September 30, 1978. During this period, authorizations amounted to \$85,097,992.37, and disbursements amounted to \$60,995,680.19.

In addition to the tests of financial transactions made during our review of the House Finance Office, 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 each year. These reviews show that the accounting controls for expenses of special and select committees adequately insure that the disbursements were properly recorded by the House Finance Office.

Miscellaneous Items--1976 and Allowances
and Expenses--1977 and 1978

House of Representatives appropriations for Miscellaneous Items in 1976 and for Allowances and Expenses in 1977 and 1978 were available during the fiscal year for necessary expenses not provided for in other appropriations.

Schedules 5 and 6--appropriations and disbursements for Allowances and Expenses for fiscal years 1977 and 1978, respectively--are summarized below.

	<u>1977</u>	<u>1978</u>
Appropriation:		
Annual appropriation	\$50,419,250.00	\$58,584,050.00
Net transfers to Stationery Revolving Fund	<u>7,652.62</u>	<u>277,882.42</u>
Net amount available	<u>50,411,597.38</u>	<u>58,306,167.58</u>
Funds disbursed:		
Fiscal year 1977	39,353,529.45	
Fiscal year 1978	<u>5,317,362.81</u>	<u>51,387,128.59</u>
Total	<u>44,670,892.26</u>	<u>51,387,128.59</u>
Unexpended balance, September 30, 1978	<u>\$ 5,740,705.12</u>	<u>\$ 6,919,038.99</u>

During the fiscal year, disbursements from fiscal year 1976 Miscellaneous Items appropriations totaled \$22,309.52, and transfers of unexpended balances to the U.S. Treasury totaled \$2,371,158.95.

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

REPAYMENTS OF ANNUITY COSTS TO THE CIVIL
SERVICE RETIREMENT AND DISABILITY FUND

Title 5 U.S.C. 8344(a) (P.L. 94-397, Sept. 3, 1976) requires agencies to deposit in the Treasury of the United States, to the credit of the Civil Service Retirement and Disability Fund, an amount equal to the annuities paid to reemployed annuitants.

This provision became effective as of October 1, 1976, and applies to annuitants serving in appointive or elective positions on or after that date. The Finance Office, however, had not made the required deposits nor had it determined the full amount to be deposited.

In January 1979, the Chief, Finance Office, said that the Finance Office planned to make the required deposits into the U.S. Treasury, beginning with the amount due for December 1978 and with deposits to cover the earlier periods as soon as the amounts due are computed and verified by his staff.

ERRORS TO BE CORRECTED

In our review we noted two errors, which the Finance Office agreed to correct.

Difference between Finance Office
accounts and Treasury report

At September 30, 1978, the Finance Office's general ledger suspense accounts totaled \$34,574.79, and the Treasury report of undisbursed appropriation account balances totaled \$34,624.49--a difference of \$49.70. The Chief, Finance Office, stated that his staff would ascertain the cause for the difference and make the adjustment necessary to correct the account.

Shortage in cash on hand

At September 30, 1978, the Finance Office reported accountability for funds on hand of \$140,311.97, representing

the difference between (1) checks issued plus collections and (2) gross disbursements plus confirmed deposits. The funds on hand consisted of:

Cash on hand	\$ 25,050.00
Unconfirmed deposits	110,786.97
Advances	<u>4,475.00</u>
Total	<u>\$140,311.97</u>

Our verification of these funds showed a cash shortage of \$125.55 at September 30, 1978. The Finance Office issued a voucher in October 1978 to replenish the cash account for the \$125.55 shortage.

SCOPE OF EXAMINATION

Our examination of the accompanying financial statements was made in accordance with the Comptroller General's standards for auditing financial transactions, accounts, and reports of Government activities. These standards include generally accepted auditing standards. Our examination included (1) reviewing Federal laws relating to payments of salaries and other expenses of the House, (2) testing financial transactions, (3) reviewing selected payrolls and vouchers, and (4) other testing of the accounting records and other auditing procedures we considered necessary.

OPINION ON FINANCIAL STATEMENTS

We prepared the accompanying financial statements from the Finance Office records which, in accordance with long-standing procedures, were maintained on a cash basis.

In our opinion, the accompanying financial statements (schs. 1 through 6), which were prepared on a basis consistent with that of the preceding year and in accordance with the accounting practice described above, present fairly the accountability of the Clerk of the House for appropriated and other funds at September 30, 1978, and the status of individual appropriations and other funds at that date.

B-114864

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

Sincerely yours,

A handwritten signature in black ink, appearing to read "Luther B. Stettin". The signature is written in a cursive style with a large initial 'L' and 'S'.

Comptroller General
of the United States

SCHEDULE 1

SCHEDULE 1

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF ACCOUNTABILITY
FOR APPROPRIATIONS AND OTHER FUNDS

FOR FISCAL YEAR ENDED SEPTEMBER 30, 1978

UNEXPENDED BALANCE, SEPTEMBER 30, 1977		\$ 85,831,638.20
APPROPRIATIONS AND RECEIPTS:		
Current appropriations	\$341,122,550.00	
Revolving fund and suspense account receipts:		
House Stationery Revolving Fund	\$1,567,159.61	
House Restaurant Revolving Fund	5,099,045.64	
House Recording Studio Revolving Fund	173,071.19	
House Beauty Shop Revolving Fund	330,049.47	
House Barber Shop Revolving Fund	73,282.95	
Attending Physician Revolving Fund	26,612.22	
House Records and Registration suspense account "B"	6,370.39	
Suspense account	7,183.75	
Withheld State income taxes	<u>1,529,073.60</u>	8,811,848.82
Refund of moneys erroneously received and covered, 20X1807		2,334.78
Receipts to be deposited in the general fund of the Treasury	<u>332,944.51</u>	<u>350,269,678.11</u>
Total funds available		436,101,316.40
EXPENDITURES AND TRANSFERS:		
Disbursements for salaries and other expenses less refunds and canceled checks	320,100,951.84	
Transfers:		
Lapsed appropriations transferred to the general fund of the Treasury	12,888,520.78	
Deposited in the general fund of the Treasury	<u>332,944.51</u>	<u>333,322,417.13</u>
Unexpended balance, September 30, 1978		<u>\$102,778,899.27</u>

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF APPROPRIATIONS AND OTHER FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 1978

FUND SYMBOLS	Purpose	Fiscal year	Funds available	Net disbursements	Transfers	Unexpended balance, September 30, 1978
0060428	House leadership offices	1976	\$ 308,031.72	\$ -	\$ 308,031.72	\$ -
0070428	do.	1977	444,269.72	(1,006.68)	-	445,276.40
0080408	do.	1978	2,147,100.00	1,753,966.76	-	393,133.24
0080410	Salaries, officers, and employees	1976	812,920.11	-	812,920.11	-
0070410	do.	1977	686,901.36	(5,408.63)	-	692,309.99
0070410	do.	1978	24,324,050.30	24,107,087.22	-	216,962.78
0070415	Clerk hire, Members, Delegates, and Resident Commissioner	1976	1,129,052.91	-	1,129,052.91	-
0070415	do.	1977	7,648,184.87	(4,883.11)	-	2,953,067.98
0070415	do.	1978	112,648,308.00	109,832,503.29	-	2,815,796.71
0070416	Committee employees	1976	5,762,328.38	-	5,762,328.38	-
0070416	do.	1977	2,418,056.97	(556.16)	-	2,418,613.13
0070416	do.	1978	24,705,000.00	22,795,776.54	-	1,909,223.46
0070418	Committee on Appropriations	1976	126,514.56	6,027.63	-	241,008.40
0070418	do.	1977	528,167.49	287,079.09	-	579,043.07
0070418	do.	1978	2,776,000.00	2,196,956.93	-	589,043.07
0070419	Committee on the Budget	1976	244,824.97	-	244,824.97	-
0070419	do.	1977	195,805.63	12,500.98	-	183,304.65
0070419	do.	1978	261,000.00	144,834.98	-	116,165.02
0070420	Office of the Legislative Counsel	1976	359,443.52	130.00	359,313.52	-
0070420	do.	1977	212,481.25	2,666.17	-	209,815.08
0070420	do.	1978	1,751,000.00	1,360,289.55	-	390,710.45
0070421	Law Revision Counsel	1976	195,646.97	-	195,646.97	-
0070421	do.	1977	82,288.85	32,678.91	-	49,609.94
0070421	do.	1978	409,550.00	356,766.20	-	52,783.80
0070425	Attending Physician	1976	1,318.63	-	1,318.63	-
0070425	do.	1977	31,151.08	25,691.88	-	5,459.20
0070425	do.	1978	344,200.00	334,802.55	-	9,397.45
0070431	Miscellaneous items	1976	2,393,668.47	22,300.52	2,371,367.95	-
0070431	Report of hearings	1976	167,265.30	90.85	167,174.45	-
0070433	Special and select committees	1976	1,009,700.73	6,897.53	1,002,803.20	-
0070433	do.	1977	2,486,527.25	1,344,477.65	-	1,142,059.60
0070433	do.	1978	40,562,600.00	37,820,604.64	-	2,741,995.36
0070434	Telephone and telegraph Government contributions	1976	241,401.24	9,023.39	232,377.85	-
0070434	Preparation of new edition of the U.S. Code	1976	29,174.23	-	29,174.23	-
0070436	Allowance and expense	No year	80,913.65	-	-	80,913.65
0070438	do.	1977	11,059,759.93	5,317,362.81	1,692.00	5,740,705.12
0070438	do.	1978	58,584,050.00	51,387,128.59	277,892.42	6,919,036.99
0070439	Postage stamps	1976	25,149.25	-	25,149.25	-
0070441	Furniture (FBI Building)	1976	4,081.69	-	4,081.69	-
0070441	Preparation of new edition of the U.S. Code	No year	7,998.00	7,304.86	-	693.14
0070460	Joint Committee on Internal Revenue Taxation	No year	199,484.37	19,982.69	-	179,501.68
0070460	do.	1976	16.45	-	16.45	-
0070460	do.	1977	101,859.00	34,662.26	-	67,196.74
0070460	do.	1978	2,315,200.00	2,134,755.21	-	180,444.79
0070463	Joint Committee on Defense Production	1976	1,765.41	303.47	1,461.94	-
0070463	do.	1977	12,370.16	2,610.56	-	9,759.60
0070465	Joint Committee on Congressional Operations	1976	39,297.06	-	39,297.06	-
0070465	do.	1977	241,037.54	1,428.87	-	239,608.67
0070473	Leadership automobile	1976	7,329.63	-	7,329.63	-
0070474	Capitol Police Board	1976	23,263.02	-	23,263.02	-
0070474	do.	1977	663,035.42	295,914.90	-	367,120.52
0070474	do.	1978	1,572,000.00	1,067,730.66	-	504,269.34
0070476	Uniforms and equipment-- Capitol Police	1976	5,468.90	-	5,468.90	-
0070476	do.	1977	227,167.13	199,067.72	-	28,099.41
0070476	do.	1978	724,800.00	498,734.57	-	226,065.43
0070499	Statement of appropriations	1976	6,125.00	-	6,125.00	-
0070499	do.	1977	6,500.00	-	-	6,500.00
0070499	do.	1978	6,500.00	-	-	6,500.00
0080420	Education of Senate, House, and Supreme Court pages	1976	37,715.00	-	37,715.00	-
0080420	do.	1978	193,700.00	193,700.00	-	-
0080425	Official mail costs	1977 and 1978	48,642,951.06	46,958,533.63	-	1,690,417.43
0080425	do.	1978 and 1979	64,944,000.00	-	-	64,944,000.00
00X0440	House Stationery Revolving Fund	No year	5,308,450.23	4,083,682.72	(279,574.42)	1,504,343.93
00X0003	House Restaurant Revolving Fund	No year	5,463,748.76	5,230,704.24	-	233,044.52
00X0004	House Recording Studio	No year	453,124.07	99,628.68	-	353,495.39
00X0006	House Beauty Shop Revolving Fund	No year	373,255.48	338,258.44	-	34,997.04
00X0007	House Barber Shop Revolving Fund	No year	81,872.71	72,948.19	-	8,924.52
00X0008	Attending Physician Revolving Fund	No year	29,479.82	28,731.91	-	747.91
00X0070	Withheld State Income Taxes Suspense Account	No year	1,529,073.60	(323,049.35)	-	1,852,122.95
00X0075(04)	House Records and Registration--Suspense Account "B"	No year	7,302.23	7,183.75	-	118.48
20X1607	Refunds of moneys erroneously received and covered	No year	34,456.31	-	-	34,456.31
	General Fund receipts		332,944.51	-	332,944.51	-
TOTAL			\$436,101,316.40	\$320,100,931.84	\$13,221,465.29	\$102,778,899.27

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF DISBURSEMENTS
SPECIAL AND SELECT COMMITTEES, 94TH CONGRESS
OCTOBER 1, 1977 THROUGH SEPTEMBER 30, 1978

<u>Committee</u>	<u>Disbursements</u>
House Administration	\$36,817.90
International Relations	12.38
Interstate and Foreign Commerce	398.45
Public Works and Transportation	875.00
Science and Technology	(299.07)
Ways and Means	<u>18.00</u>
 Total	 <u>\$37,822.66</u>

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS
SPECIAL AND SELECT COMMITTEES, 95TH CONGRESS
JANUARY 3, 1977 THROUGH SEPTEMBER 30, 1978

Parent committee	Authorizations		Total	Disbursements		Total	Unexpended balance, September 30, 1978
	First session	Second session		January 3, 1977, to September 30, 1977	October 1, 1977, to September 30, 1978		
Aging	\$ 787,625.00	\$ 985,891.00	\$ 1,773,516.00	\$ 545,174.67	\$ 968,057.92	\$1,513,232.59	\$ 260,203.41
Agriculture	1,070,200.00	910,000.00	1,980,200.00	473,912.21	803,700.12	1,277,612.33	702,587.67
Armed Services	590,500.00	645,000.00	1,235,500.00	220,196.15	488,428.47	708,624.62	526,875.38
Assassinations	2,514,400.00	3,290,000.00	5,804,400.00	1,210,659.06	3,211,626.67	4,422,285.73	1,382,114.27
Banking, Finance and Urban Affairs	2,613,590.00	2,613,590.00	5,227,180.00	1,426,288.89	2,286,629.79	3,712,918.68	1,514,261.32
Congressional Operations	440,000.00	900,000.00	1,340,000.00	195,057.67	664,300.80	859,358.47	480,641.53
District of Columbia	275,000.00	275,000.00	550,000.00	177,232.67	272,619.46	449,852.13	100,147.87
Education and Labor	2,126,000.00	2,160,000.00	4,286,000.00	1,244,521.13	1,896,793.83	3,141,314.96	1,144,685.04
Energy (Ad Hoc)	212,833.00	140,000.00	352,833.00	77,489.93	141,435.49	218,925.42	133,907.58
Government Operations	1,645,598.00	1,952,500.00	3,598,098.00	1,026,355.05	1,642,253.78	2,668,608.83	929,489.17
Ethics	263,000.00	114,000.00	397,000.00	110,550.06	175,631.06	286,181.12	110,818.28
House Administration	8,912,500.00	11,855,000.00	20,767,500.00	5,481,343.57	8,724,654.07	14,205,997.64	6,561,502.36
Intelligence (Permanent)	302,499.00	966,906.25	1,269,405.25	12,583.34	675,048.40	687,631.74	581,773.51
Interior and Insular Affairs	875,000.00	1,100,000.00	1,975,000.00	616,450.99	927,448.52	1,543,899.51	431,100.49
International Relations	1,919,983.28	2,120,779.90	4,040,763.18	936,412.99	1,923,713.40	2,860,126.39	1,180,636.79
Interstate and Foreign Commerce	3,252,000.00	3,200,000.00	6,452,000.00	2,126,028.24	3,385,510.51	5,511,538.75	940,461.25
Judiciary	1,296,115.45	1,482,805.00	2,778,920.45	840,659.53	1,286,140.92	2,126,800.45	652,120.00
Merchant Marine and Fisheries	900,000.00	1,400,000.00	2,300,000.00	438,233.51	1,158,246.06	1,596,479.57	703,520.43
Narcotics Abuse and Control	722,204.00	722,204.00	1,444,408.00	328,559.09	648,228.63	976,787.72	467,620.28
Outer Continental Shelf	315,000.00	300,000.00	615,000.00	206,771.63	294,715.83	501,487.46	113,512.54
Population	63,733.00	750,000.00	813,733.00	-	501,294.31	501,294.31	312,438.69
Post Office and Civil Service	800,000.00	700,000.00	1,500,000.00	438,929.59	757,302.86	1,196,232.45	303,767.55
Professional Sports	3,000.00	-	3,000.00	2,998.95	-	2,998.95	1.05
Public Works and Trans- portation	2,050,000.00	2,000,000.00	4,050,000.00	1,232,535.85	1,737,244.75	2,969,780.60	1,080,219.40
Rules	42,000.00	49,500.00	91,500.00	6,974.07	17,045.17	24,019.24	67,480.76
Science and Technology	1,398,400.00	1,500,000.00	2,898,400.00	787,206.13	1,399,296.21	2,186,502.34	711,897.66
Small Business	635,000.00	752,650.00	1,387,650.00	323,457.21	648,571.63	972,028.84	415,621.16
Standards of Official Conduct	530,000.00	500,000.00	1,030,000.00	155,230.23	451,910.55	607,140.78	422,859.22
Veterans' Affairs	500,000.00	400,000.00	900,000.00	149,465.94	269,254.93	418,720.87	481,279.13
Ways and Means	2,115,000.00	2,115,000.00	4,230,000.00	1,070,244.68	1,771,067.53	2,841,312.21	1,388,687.79
Funerals	-	5,985.49	5,985.49	-	5,985.49	5,985.49	-
Total	\$39,191,180.73	\$45,906,811.64	\$85,097,992.37	\$21,861,523.03	\$39,134,157.16	\$60,995,680.19	\$24,102,312.18

SCHEDULE 5

SCHEDULE 5

THE FINANCE OFFICE

HOUSE OF REPRESENTATIVES

STATEMENT OF APPROPRIATIONS AND DISBURSEMENTS

CONTINGENT EXPENSES OF THE HOUSE-ALLOWANCES AND EXPENSES

FISCAL YEAR 1977 APPROPRIATIONS

	<u>Fiscal year ended</u> <u>September 30, 1977</u>	<u>Fiscal year ended</u> <u>September 30, 1978</u>	<u>Total</u>
FUNDS AVAILABLE:			
Appropriations			a/\$50,419,250.00
Net transfers to Stationery Revolving Fund			<u>7,652.62</u>
Total			<u>50,411,597.38</u>
FUNDS DISBURSED:			
Supplies and materials	\$ 873,473.15	\$ 645,044.78	1,518,517.93
Equipment	3,946,908.54	1,293,043.97	5,239,952.51
Miscellaneous items	295,826.74	1,106.44	296,933.18
Government contributions	11,369,242.31	-	11,369,242.31
Salaries (H. Res.)	1,742,096.77	1,366.01	1,743,462.78
Constituent communications expenses	1,474,188.70	243,414.21	1,717,602.91
Reporting hearings	830,229.27	163,884.07	994,113.34
Furniture	772,926.78	581,439.35	1,354,366.13
Rental of district office space	4,750,194.61	210,282.32	4,960,476.93
Official expenses	1,223,995.00	207,850.91	1,431,845.91
Telecommunications	7,683,547.24	1,529,074.95	9,212,622.19
Members' transportation expenses	1,717,488.56	129,568.71	1,847,057.27
Employees' transportation expenses	693,952.54	49,359.34	743,311.88
Computer and related services	1,700,128.84	246,759.20	1,946,888.04
Postage	103,544.79	3,968.07	107,512.86
Commission on Administrative Review	175,713.63	11,200.48	186,914.11
Net shortage in House Finance Office disbursing fund	<u>71.98</u>	<u>-</u>	<u>71.98</u>
Total	<u>\$39,353,529.45</u>	<u>\$5,317,362.81</u>	<u>44,670,892.26</u>
Unexpended balance, September 30, 1978			<u>\$ 5,740,705.12</u>

GAC note: a/\$48,137,450 appropriated under Public Law 94-440, October 1, 1976. \$2,231,800 appropriated under Public Law 95-26, May 4, 1977. \$50,000 appropriated under Public Law 95-94, August 5, 1977.

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF APPROPRIATIONS AND DISBURSEMENTS
CONTINGENT EXPENSES OF THE HOUSE-ALLOWANCES AND EXPENSES
FISCAL YEAR 1978 APPROPRIATIONS

	<u>Fiscal year ended September 30, 1978</u>
FUNDS AVAILABLE:	
Appropriations (note a)	\$58,584,050.00
Net transfers to Stationery Revolving Fund	277,882.42
Total	58,306,167.58
FUNDS DISBURSED:	
Supplies and materials	1,266,290.86
Equipment	4,587,641.07
Miscellaneous items	377,921.57
Government contributions	12,812,313.16
Salaries (H. Res.)	2,169,794.40
Constituent communications expenses	3,324,995.86
Reporting hearings	1,213,156.64
Furniture	1,549,911.91
Rental of district office space	6,453,384.37
Official expenses	2,654,156.17
Telecommunications	8,847,086.05
Members' transportation expenses	2,165,814.81
Employees' transportation expenses	802,226.02
Computer and related services	2,899,609.40
Postage	261,102.51
Commission on Administrative Review	1,723.79
Total	51,337,128.59
 Unexpended balance, September 30, 1978	 \$ 6,919,038.99

GAO note: a/\$57,185,000 appropriated under Public Law 95-94, August 5, 1977. \$1,399,050 appropriated under Public Law 95-355, September 8, 1978.