

REPORT BY THE

Comptroller General

OF THE UNITED STATES

Examination Of Records Of The House Of Representatives Finance Office For Fiscal Year 1979



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

B-199438

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

GHS 00003

Dear Mr. Henshaw:

In response to your September 25, 1979, 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, 1979.

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, 1979, the Clerk was accountable for unexpended funds of \$63,834,465.45. Schedule 1--statement of accountability for appropriations and other funds for the fiscal year ended September 30, 1979--is summarized as follows:

Unexpended balance, September 30, 1978	\$102,778,899.27
Appropriations and receipts	<u>310,452,863.62</u>
Total funds available	413,231,762.89
Expenditures and transfers	<u>349,397,297.44</u>
Unexpended balance, September 30, 1979	<u>\$ 63,834,465.45</u>

Schedule 2 shows (1) the total amounts available, (2) the net disbursements, (3) the transfers, and (4) the unexpended balance at September 30, 1979, for each appropriation and fund.

*GHS 00008
CWO 00001*

Payroll costs and procedures

About \$208.3 million, or 62 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; members of the House leadership are required to certify as correct the payrolls for their employees; 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 \$13.3 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 \$38 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 11 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.

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.

Disbursements under House resolutions for 94th Congress committees from October 1, 1978, through September 30, 1979, amounted to \$16,336.69.

Schedule 3 is a statement of authorizations for 95th Congress committees and disbursements from January 3, 1977, to September 30, 1979. During this period, authorizations amounted to \$85,352,447.08, and disbursements amounted to \$73,252,210.82, of which \$12,256,530.63 was disbursed during the period October 1, 1978, through September 30, 1979.

Schedule 4 is a statement of authorizations for 96th Congress committees and disbursements from January 3, 1979, through September 30, 1979. During this period, authorizations amounted to \$41,979,996.98, and disbursements amounted to \$26,635,303.63.

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.

Allowances and Expenses

House of Representatives appropriations for Allowances and Expenses in 1978 and 1979 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 1978 and 1979, respectively--are summarized below.

	<u>1978</u>	<u>1979</u>
Appropriation:		
Annual appropriation	\$58,584,050.00	\$60,740,600.00
Net transfers to Stationery Revolving Fund	<u>294,261.39</u>	<u>2,155,498.13</u>
Net amount available	<u>58,289,788.61</u>	<u>58,585,101.87</u>
Funds disbursed:		
Fiscal year 1978	51,387,128.59	
Fiscal year 1979	<u>6,803,858.29</u>	<u>51,752,774.10</u>
Total	<u>58,190,986.88</u>	<u>51,752,774.10</u>
Unexpended balance, September 30, 1979	\$ <u>98,801.73</u>	\$ <u>6,832,327.77</u>

During the fiscal year, disbursements from the fiscal year 1977 Allowances and Expenses appropriation totaled \$1,493,657.35, and transfers of unexpended balances to the U.S. Treasury totaled \$4,247,047.77.

Our tests of financial transactions made during the fiscal year showed that expenditures from the 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. In our fiscal year 1978 report, we noted that the Finance Office had not made the required deposits nor had it determined the full amount to be deposited.

During 1979 the Finance Office computed the amounts to be deposited and made the required deposits into the U.S. Treasury.

SCOPE OF EXAMINATION

Our examination of the accompanying financial statements was made in accordance with the Comptroller General's standards for auditing financial transactions and compliance audits. We included such tests of the accounting records and such other auditing procedures we considered necessary in the circumstances.

OPINION ON FINANCIAL STATEMENTS

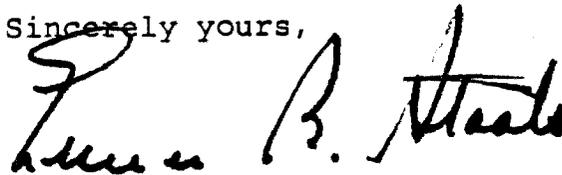
We prepared the accompanying financial statements from the Finance Office records which, in accordance with long-standing procedures, were maintained on a cash basis.

B-199438

In our opinion, the accompanying financial statements (schs. 1 through 6), prepared on the basis of the financial arrangements described above, present fairly the accountability of the Clerk of the House for appropriated and other funds at September 30, 1979, and the status of individual appropriations and other funds at that date.

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 "James B. Stacks". The signature is written in a cursive style with a large initial "J" and "S".

Comptroller General
of the United States

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF ACCOUNTABILITY
FOR APPROPRIATIONS AND OTHER FUNDS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 1979

UNEXPENDED BALANCE, SEPTEMBER 30, 1978		\$102,778,899.27
APPROPRIATIONS AND RECEIPTS:		
Current appropriations	\$292,487,800.00	
Revolving fund and suspense account receipts:		
House Stationery Revolving Fund	\$2,110,621.48	
House Restaurant Revolving Fund	5,635,599.97	
House Recording Studio Revolving Fund	158,736.12	
House Beauty Shop Revolving Fund	336,102.04	
House Barber Shop Revolving Fund	90,857.86	
Attending Physician Revolving Fund	28,492.79	
Suspense account	667.53	
House Records and Registration suspense account "B"	5,687.51	
Broadcasting of Floor Proceedings suspense account "D"	6,368.00	
Withheld State income taxes	<u>9,266,159.22</u>	17,639,292.52
Receipts to be deposited in the general fund of the Treasury	<u>325,771.10</u>	<u>310,452,863.62</u>
Total funds available		413,231,762.89
EXPENDITURES AND TRANSFERS:		
Disbursements for salaries and other expenses less refunds and canceled checks	335,866,937.42	
Transfers:		
Lapsed appropriations transferred to the general fund of the Treasury	13,204,588.92	
Deposited in the general fund of the Treasury	<u>325,771.10</u>	<u>349,397,297.44</u>
Unexpended balance, September 30, 1979		\$ <u>63,834,465.45</u>

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

SCHEDULE 2

SCHEDULE 2

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF APPROPRIATIONS AND OTHER FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 1979

<u>Account</u>	<u>Fiscal year</u>	<u>Funds available</u>	<u>Net disbursements</u>	<u>Transfers</u>	<u>Unexpended balance, September 30, 1979</u>
House leadership offices	1977	\$ 445,276.40	\$ -	\$ 445,276.40	\$ -
do.	1978	393,133.24	3,532.44	-	389,600.80
do.	1979	2,222,300.00	1,962,414.43	-	259,885.57
Salaries, officers, and employees	1977	692,309.99	-	692,309.99	-
do.	1978	216,962.78	27,127.51	-	189,835.27
do.	1979	29,479,400.00	28,429,745.66	-	1,049,654.34
Clerk hire, Members, Delegates, and Resident Commissioner	1977	2,953,067.98	489.96	2,952,578.02	-
do.	1978	2,815,796.71	(4,695.67)	-	2,820,492.38
do.	1979	117,790,700.00	115,995,570.18	-	1,795,129.82
Committee employees	1977	2,418,613.13	-	2,418,613.13	-
do.	1978	1,909,223.46	-	-	1,909,223.46
do.	1979	24,705,000.00	23,923,532.26	-	781,467.74
Committee on Appropriations	1977	241,088.40	-	241,088.40	-
do.	1978	579,043.07	417,965.52	-	161,077.55
do.	1979	2,903,900.00	2,014,074.29	-	889,825.71
Committee on the Budget	1977	183,304.65	-	183,304.65	-
do.	1978	116,165.02	51,982.62	-	64,182.40
do.	1979	261,000.00	99,124.10	-	161,875.90
Office of the Legislative Counsel	1977	209,815.08	-	209,815.08	-
do.	1978	390,710.45	4,509.82	-	386,200.63
do.	1979	1,939,400.00	1,467,402.97	-	471,997.03
Law Revision Counsel	1977	49,609.94	49,609.94	-	-
do.	1978	52,783.80	3,198.02	-	49,585.78
do.	1979	449,000.00	402,356.63	-	46,643.37
Attending Physician	1977	5,459.20	-	5,459.20	-
do.	1978	9,397.45	7,789.03	-	1,608.42
do.	1979	465,000.00	421,266.97	-	43,733.03
Special and select committees	1977	1,142,059.60	53,989.80	1,088,069.80	-
do.	1978	2,741,995.36	1,843,965.89	-	898,029.47
do.	1979	46,762,000.00	37,010,215.26	-	9,751,784.74
Preparation of New Edition of U.S. Code	NO YEAR	80,913.65	-	-	80,913.65
Allowances and expenses	1977	5,740,705.12	1,983,149.54	3,757,555.58	-
do.	1978	6,919,038.99	6,803,858.29	16,378.97	98,801.73
do.	1979	60,740,600.00	51,752,774.10	2,155,498.13	6,832,327.77
Furniture (FY 1975 Supplemental)	NO YEAR	693.14	689.28	3.86	-
Preparation of New Edition of D.C. Code	NO YEAR	179,501.68	-	-	179,501.68

SCHEDULE 2

SCHEDULE 2

<u>Account</u>	<u>Fiscal year</u>	<u>Funds available</u>	<u>Net disbursements</u>	<u>Transfers</u>	<u>Unexpended balance, September 30, 1979</u>
Joint Committee on Taxation	1977	67,196.74	-	67,196.74	-
do.	1978	180,444.79	130,997.66	-	49,447.13
do.	1979	2,375,200.00	2,158,628.66	-	216,571.34
Joint Committee on Defense Production	1977	9,759.60	-	9,759.60	-
Joint Committee on Congressional Operations	1977	239,608.67	-	239,608.67	-
Capitol Police Board	1977	367,120.52	-	367,120.52	-
do.	1978	504,269.34	361,141.72	-	143,127.62
do.	1979	1,421,000.00	1,011,212.83	-	409,787.17
Uniforms and Equipment--					
Capitol Police	1977	28,099.41	360.00	27,739.41	-
do.	1978	226,065.43	199,032.03	-	27,033.40
do.	1979	750,100.00	399,312.28	-	350,787.72
Statement of Appropriations	1977	6,500.00	-	6,500.00	-
do.	1978	6,500.00	-	-	6,500.00
do.	1979	6,500.00	-	-	6,500.00
Education of Senate, House, and Supreme Court pages	1979	216,700.00	195,510.00	-	21,190.00
Official Mail Costs	1977 and 1978	1,690,417.43	1,690,417.43	-	-
do.	1978 and 1979	64,944,000.00	36,179,973.57	-	28,764,026.43
House Stationery Revolving Fund	NO YEAR	3,614,963.41	3,865,668.24	(1,679,287.23)	1,428,582.40
House Restaurant Revolving Fund	NO YEAR	5,868,644.49	5,262,821.54	-	605,822.95
House Recording Studio Revolving Fund	NO YEAR	512,231.51	139,495.06	-	372,736.45
House Beauty Shop Revolving Fund	NO YEAR	371,099.08	334,374.65	-	36,724.43
House Barber Shop Revolving Fund	NO YEAR	99,782.38	83,809.67	-	15,972.71
Attending Physician Revolving Fund	NO YEAR	29,240.70	27,518.22	-	1,722.48
Suspense Account	NO YEAR	786.01	767.53	-	18.48
House Records and Registration--Suspense Account "B"	NO YEAR	40,143.82	-	-	40,143.82
Broadcasting of Floor Proceedings--Suspense Account "D"	NO YEAR	6,368.00	208.00	-	6,160.00
State Withholding Taxes--Suspense Account	NO YEAR	11,118,282.17	9,100,049.49	-	2,018,232.68
General Fund Receipts		325,771.10	-	325,771.10	-
		<u>\$413,231,762.89</u>	<u>\$335,866,937.42</u>	<u>\$13,530,360.02</u>	<u>\$63,834,465.45</u>

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

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS
SPECIAL AND SELECT COMMITTEES, 95TH CONGRESS
JANUARY 3, 1977 THROUGH SEPTEMBER 30, 1979

Parent committee	Authorizations		Total	Disbursements		Total	Unexpended balance, September 30, 1979
	First session	Second session		January 3, 1977 to September 30, 1978	October 1, 1978 to September 30, 1979		
Aging	\$ 787,625.00	\$ 985,891.00	\$1,773,516.00	\$ 1,513,232.59	\$ 253,906.83	\$ 1,767,139.42	\$ 6,376.58
Agriculture	1,070,200.00	910,000.00	1,980,200.00	1,277,612.33	219,816.89	1,497,429.22	482,770.78
Armed Services	590,500.00	645,000.00	1,235,500.00	708,624.62	132,739.25	841,363.87	394,136.13
Assassinations	2,514,400.00	3,290,000.00	5,804,400.00	4,422,285.73	962,685.89	5,384,971.62	419,428.38
Banking, Finance and Urban Affairs	2,613,590.00	2,613,590.00	5,227,180.00	3,712,918.68	633,081.51	4,346,000.19	881,179.81
Congressional Operations	440,000.00	900,000.00	1,340,000.00	859,358.47	244,607.85	1,103,966.32	236,033.68
District of Columbia	275,000.00	275,000.00	550,000.00	449,852.13	54,069.11	503,921.24	46,078.76
Education and Labor	2,126,000.00	2,160,000.00	4,286,000.00	3,141,314.96	507,088.84	3,648,403.80	637,596.20
Energy (Ad Hoc)	212,833.00	140,000.00	352,833.00	218,925.42	34,670.24	253,595.66	99,237.34
Ethics	283,000.00	114,000.00	397,000.00	286,181.12	6,032.20	292,213.32	104,786.68
Foreign Affairs (Inter- national Relations)	1,919,983.28	2,120,779.90	4,040,763.18	2,860,126.39	466,932.36	3,327,058.75	713,704.43
Government Operations	1,645,598.00	1,952,500.00	3,598,098.00	2,668,608.83	450,147.45	3,118,756.28	479,341.72
House Administration	8,912,500.00	11,855,000.00	20,767,500.00	14,205,997.64	3,715,409.72	17,921,407.36	2,846,092.64
Intelligence (Permanent)	302,499.00	966,906.25	1,269,405.25	687,631.74	222,367.05	909,998.79	359,406.46
Interior and Insular Affairs	875,000.00	1,100,000.00	1,975,000.00	1,543,899.51	240,353.88	1,792,253.39	182,746.61
Interstate and Foreign Commerce	3,252,000.00	3,350,000.00	6,602,000.00	5,511,538.75	924,738.88	6,436,277.63	165,722.37
Judiciary	1,296,115.45	1,462,805.00	2,778,920.45	2,126,800.45	372,260.80	2,499,061.25	279,859.20
Merchant Marine and Fisheries	900,000.00	1,400,000.00	2,300,000.00	1,596,479.57	406,560.05	2,003,039.62	296,960.38
Narcotics Abuse and Control	722,204.00	722,204.00	1,444,408.00	976,787.72	169,485.61	1,146,273.33	298,134.67
Outer Continental Shelf Population	315,000.00	300,000.00	615,000.00	501,487.46	75,312.71	576,800.17	38,199.83
Post Office and Civil Service	800,000.00	750,000.00	1,550,000.00	1,196,232.45	199,812.76	1,396,045.21	153,954.79
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	2,969,780.60	419,899.54	3,389,680.14	660,319.86
Rules	42,000.00	49,500.00	91,500.00	24,019.24	7,583.86	31,603.10	59,896.90
Science and Technology	1,398,400.00	1,500,000.00	2,898,400.00	2,180,943.67	396,489.89	2,577,433.56	320,966.44
Small Business	635,000.00	752,650.00	1,387,650.00	977,587.51	188,511.48	1,166,098.99	221,551.01
Standards of Official Conduct	530,000.00	500,000.00	1,030,000.00	607,140.78	115,620.14	722,760.92	307,239.08
Veterans' Affairs	500,000.00	400,000.00	900,000.00	418,720.87	78,053.51	496,774.38	403,225.62
Ways and Means	2,115,000.00	2,115,000.00	4,230,000.00	2,841,312.21	538,496.71	3,379,808.92	850,191.08
Funerals	-	25,045.71	25,045.71	5,985.49	19,060.22	25,045.71	-
Rule XI Clause 6F	-	35,394.49	35,394.49	-	35,394.49	35,394.49	-
Totals	\$39,191,180.73	\$46,161,266.35	\$85,352,447.08	\$60,995,680.19	\$12,256,530.63	\$73,252,210.82	\$12,100,236.26

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

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS
SPECIAL AND SELECT COMMITTEES, 96TH CONGRESS
JANUARY 3, 1979 THROUGH SEPTEMBER 30, 1979

<u>Committee</u>	<u>Authorization</u>	<u>Disbursements</u>	<u>Unexpended balance September 30, 1979</u>
Aging	\$ 1,050,000.00	\$ 719,997.18	\$ 330,002.82
Agriculture	1,025,000.00	684,914.02	340,085.98
Armed Services	677,000.00	360,279.36	316,720.64
Banking, Finance and Urban Affairs	2,444,600.00	1,606,620.22	837,979.78
Committees	525,000.00	251,572.50	273,427.50
Congressional Operations	276,364.02	276,364.02	-
District of Columbia	315,000.00	177,445.45	137,554.55
Education and Labor	2,417,500.00	1,467,492.89	950,007.11
Foreign Affairs	1,745,779.90	1,127,482.72	618,297.18
Government Operations	2,093,500.00	1,268,597.06	824,902.94
House Administration	11,074,000.00	6,850,982.64	4,223,017.36
Intelligence	927,401.99	566,243.60	361,158.39
Interior and Insular Affairs	1,200,000.00	824,445.17	375,554.83
Interstate and Foreign Commerce	3,708,000.00	2,449,802.40	1,258,197.60
Judiciary	1,432,000.00	864,878.53	567,121.47
Merchant Marine and Fisheries	1,400,000.00	1,067,019.17	332,980.83
Narcotics Abuse and Control	700,000.00	385,510.61	314,489.39
Outer Continental Shelf	290,000.00	211,521.53	78,478.47
Population	163,286.61	163,286.61	-
Post Office and Civil Service	850,000.00	543,925.39	306,074.61
Public Works and Transportation	1,870,000.00	1,173,301.04	696,698.96
Rules	519,000.00	185,433.24	333,566.76
Science and Technology	1,600,000.00	1,089,238.15	510,761.85
Small Business	752,650.00	567,395.28	185,254.72
Standards of Official Conduct	500,000.00	203,055.05	296,944.95
Veterans Affairs	400,000.00	195,681.77	204,318.23
Ways and Means	2,000,000.00	1,328,903.57	671,096.43
Rule XI Clause 6F	<u>23,914.46</u>	<u>23,914.46</u>	<u>-</u>
Total	<u>\$41,979,996.98</u>	<u>\$26,635,303.63</u>	<u>\$15,344,693.35</u>

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

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</u> <u>September 30, 1978</u>	<u>Fiscal year ended</u> <u>September 30, 1979</u>	<u>Totals</u>
FUNDS AVAILABLE:			
Appropriations (note a)			\$58,584,050.00
Net transfers to Stationery Revolving Fund			<u>294,261.39</u>
Total			<u>58,289,788.61</u>
FUNDS DISBURSED:			
Supplies and materials	\$ 1,266,290.86	\$ 638,214.82	1,904,505.68
Equipment	4,587,641.07	2,250,869.67	6,838,510.74
Miscellaneous items	377,921.57	37,376.75	415,298.32
Government contributions	12,812,313.16	(41.82)	12,812,271.34
Salaries (H. Res.)	2,169,794.40	830,323.27	3,000,117.67
Constituent communications expenses	3,324,995.86	186,758.98	3,511,754.84
Reporting hearings	1,213,156.64	165,538.95	1,378,695.59
Furniture	1,549,911.91	402,007.92	1,951,919.83
Rental of district office space	6,453,384.37	1,454.17	6,454,838.54
Official expenses	2,654,156.17	298,214.76	2,952,370.93
Telecommunications	8,847,086.05	1,508,773.71	10,355,859.76
Members' transportation expenses	2,165,814.81	172,294.90	2,338,109.71
Employees' transportation expenses	802,226.02	53,620.16	855,846.18
Computer and related services	2,899,609.40	228,381.69	3,127,991.09
Postage	261,102.51	29,812.34	290,914.85
Commission on Administrative Review	1,723.79	257.52	1,981.31
Shortage	-	.50	.50
Total	<u>\$51,387,128.59</u>	<u>\$6,803,858.29</u>	<u>58,190,986.88</u>
Unexpended balance September 30, 1979			<u>\$ 98,801.73</u>

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.

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

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