



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

*ROSEN* 117169

B-133209

DECEMBER 29, 1981

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

Subject: Review of Selected Presidential and Vice-  
Presidential Expenditures (AFMD-82-16)

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

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

We reviewed selected fiscal 1980 expenditures, and, because of the change in administrations, also reviewed selected expenditures from a portion of fiscal 1981 (through January 20, 1981). This was done to take advantage of the availability of records from the prior administration and thereby facilitate the full fiscal 1981 audit when performed.

In verifying the expenses, we performed such tests and examinations of supporting documents that we considered necessary, following generally accepted Government auditing standards where appropriate. We evaluated the controls for ensuring that funds were used only for authorized purposes. For each expense category, we reviewed accounting and related records, such as receipts and travel vouchers, which indicated the nature of the expenditures we examined. We also interviewed responsible officials at the White House and the Vice President's residence to obtain additional information on the purpose of selected expenditures.



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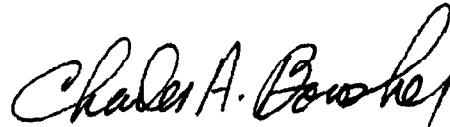
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For fiscal 1980, the following amounts were authorized for the accounts we examined.

Operation and maintenance of the executive residence at the White House including official entertainment of the President	\$3,083,000
Travel and transportation - President <u>1</u> /	240,000
Travel and transportation - Vice President <u>1</u> /	75,000
Official entertainment of the Vice President	60,000

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

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

  
Comptroller General  
of the United States

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1/Amounts for subsistence expenses are included in the overall travel authorization.