

GAO

Fact Sheet for the Chairman,  
Committee on Governmental Affairs,  
U.S. Senate

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June 1993

# FINANCIAL MANAGEMENT

## Federal Departments and Agencies With Unvouchered Expenditures



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United States  
General Accounting Office  
Washington, D.C. 20548

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Accounting and Financial  
Management Division

B-253413

June 3, 1993

The Honorable John Glenn  
Chairman, Committee on Governmental Affairs  
United States Senate

Dear Mr. Chairman:

In response to your May 19, 1992, request, we are providing information on unvouchered expenditures for fiscal years 1989 through 1991. You asked which federal departments and agencies had unvouchered expenditures and whether those expenditures were audited. You also asked for detailed information on unvouchered expenditures and audit coverage for six specific departments and agencies.

Based on our review of The United States Government Manual and Budget of the United States Government, we judgmentally selected 74 departments and agencies, including all cabinet-level agencies from which we requested and obtained responses concerning unvouchered expenditures. As agreed with your office, we did not verify the information the departments and agencies provided to us. A copy of our letter requesting information from the departments and agencies is included as appendix I. Appendix II is a list of the departments and agencies queried.

Seventeen<sup>1</sup> departments and agencies reported unvouchered expenditures for fiscal years 1989 through 1991, including 10 which had at least one audit of unvouchered expenditures since 1986. Information on the expenditures for each of the 3 years and the audits are summarized in appendixes III and IV, respectively. The more detailed information you requested on the six departments and agencies is summarized in appendix V.

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<sup>1</sup>A CIA official informed us that although CIA had such expenditures, it would not be possible to provide the requested information because it raised security concerns related to CIA intelligence activities. Therefore, we have not included it in appendixes III and IV.

B-253413

As agreed with your office, unless you publicly announce the contents of this report earlier, we will not distribute it until 30 days from this date. At that time, we will send copies of this report to the Director, Office of Management and Budget; the heads of the agencies and departments responding to our questions; interested congressional committees; and other interested parties.

Please contact me on (202) 512-9489 or Margaret H. Harris, Assistant Director, on (202) 512-2967, if you or your staff have any questions.

Sincerely yours,

A handwritten signature in black ink that reads "David L. Clark, Jr." with a stylized flourish at the end.

David L. Clark, Jr.  
Director, Legislative Reviews  
and Audit Oversight

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## ABBREVIATION

CIA Central Intelligence Agency

LETTER REQUESTING INFORMATION FROM DEPARTMENTS AND AGENCIES

August 26, 1992

(Addressee)

(Address)

Dear (addressee):

In response to a request from Senator John Glenn, Chairman of the Senate Governmental Affairs Committee, we are conducting a review to identify unvouchered expenditures by government agencies. Since these types of expenditures may be used by your office, we are requesting information related to such accounts.

Generally, unvouchered expenditures are authorized by laws that permit expenditures to be accounted for solely on the certificate of a high-ranking federal official (usually the head of an agency) that the funds are spent for authorized purposes. The authorizing legislation usually makes such a certificate final and conclusive on accounting, auditing or other officials of government. Alternatively, the law may provide that the certificate is sufficient voucher when settling an account.

Unvouchered expenditures may be authorized by permanent law or in annual appropriation acts. A specific example of an unvouchered account pertaining to the Coast Guard (14 U.S.C. 658) follows:

Not more than \$15,000 per annum appropriated for necessary expenses for the operation of the Coast Guard shall be available for investigative expenses of a confidential character, to be expended on the approval or authority of the Commandant and payment to be made on his certificate of necessity for confidential purposes, and his determination shall be final and conclusive upon the accounting officers of the Government.

For each category of unvouchered expenditures for your agency or department, please provide us the following information:

- account title and Department of Treasury account number from which unvouchered expenditures are made;
- citation to legal authority for unvouchered expenditures;

- total amounts available for fiscal years 1989, 1990, and 1991 for unvouchered expenditures;
- total amount of obligations made against appropriated funds during the above fiscal years;
- total expenditures as of June 30, 1992, for fiscal years 1989, 1990, and 1991;
- a statement as to whether these unvouchered expenditures are subject to audit and a listing of audits conducted or ongoing since fiscal year 1986;
- copies of any exemptions from audit made by the President for individual financial transactions or for a class or category of financial transactions as authorized by law (include the citation of legal authority for exemption); and
- agency guidance applicable to the use of unvouchered appropriations, e.g., type of expenditures or purpose for which the funds might be used.

In addition, for each account please provide the name(s), title(s), and telephone number(s) of the official(s) responsible for overseeing or controlling these expenditures.

In order to complete this effort expeditiously, we request that you respond to us by September 15, 1992. Please send your responses to

Margaret H. Harris  
U.S. General Accounting Office  
Room 6023, 441 G Street NW  
Washington, DC 20548

If you have any questions, please call Ms. Harris on (202) 275-1967 or Mr. Ted Ellis on (202) 275-9531.

Sincerely yours,

David L. Clark, Jr.  
Director, Legislative Reviews  
and Audit Oversight

EXECUTIVE AND INDEPENDENT AGENCIES QUERIEDON UNVOUCHERED EXPENDITURES

Department/Agency	Response <sup>a</sup>
1) Department of Agriculture	Y
2) Department of Commerce	Y
3) Department of Defense	Y
4) Department of the Army	Y
5) Department of the Navy	Y
6) Department of the Air Force	Y
7) Department of Education	N
8) Department of Energy	N
9) Department of Health and Human Services	N
10) Department of Housing and Urban Development	N
11) Department of the Interior	Y
12) Department of Justice	Y
13) Department of Labor	N
14) Department of State	Y
15) Department of Transportation	Y
16) Department of the Treasury	Y
17) Department of Veterans Affairs	N
18) ACTION	N
19) Agency for International Development	Y
20) American Battle Monuments Commission	N
21) Central Intelligence Agency	Y
22) Commission on Civil Rights	N
23) Commission of Fine Arts	N
24) Commodity Futures Trading Commission	N
25) Consumer Product Safety Commission	N
26) Environmental Protection Agency	N
27) Equal Employment Opportunity Commission	N
28) Executive Office of the President	Y
29) Export-Import Bank of the United States	N
30) Farm Credit Administration	N



Department/Agency	Response*
31) Federal Communications Commission	N
32) Federal Deposit Insurance Corporation	N
33) Federal Election Commission	N
34) Federal Emergency Management Agency	N
35) Federal Labor Relations Authority	N
36) Federal Maritime Commission	N
37) Federal Mediation and Conciliation Service	N
38) Federal Mine Safety and Health Review Commission	N
39) Federal Reserve System	N
40) Federal Retirement Thrift Investment Board	N
41) Federal Trade Commission	N
42) General Services Administration	Y
43) Government of the District of Columbia	N
44) Inter-American Foundation	N
45) Interstate Commerce Commission	N
46) Merit Systems Protection Board	N
47) National Aeronautics and Space Administration	Y
48) National Archives and Records Administration	N
49) National Capital Planning Commission	N
50) National Credit Union Administration	N
51) National Endowment for the Arts	N
52) National Endowment for the Humanities	N
53) National Labor Relations Board	N
54) National Mediation Board	N
55) National Science Foundation	Y
56) National Transportation Safety Board	N
57) Nuclear Regulatory Commission	N
58) Occupational Safety and Health Review Commission	N
59) Office of Personnel Management	N
60) Panama Canal Commission	N

Department/Agency	Response <sup>a</sup>
61) Peace Corps	Y
62) Pennsylvania Avenue Development Corporation	N
63) Pension Benefit Guaranty Corporation	N
64) Postal Rate Commission	N
65) Railroad Retirement Board	N
66) Securities and Exchange Commission	N
67) Selective Service System	N
68) Small Business Administration	N
69) Smithsonian Institution	N
70) Tennessee Valley Authority	N
71) United States Arms Control and Disarmament Agency	N
72) United States Information Agency	N
73) United States International Trade Commission	N
74) United States Postal Service	N

<sup>a</sup>Response Legend:            Y = agency reported it had unvouchered accounts;  
                                       N = agency reported it did not have unvouchered accounts.

UNVOUCHERED EXPENDITURES FOR FISCAL YEARS 1989-1991Table III.1: Unvouchered Expenditures for Fiscal Year 1989  
(Unaudited Data)

Department/Agency	Available	Obligated	Expended
Agency for International Development	\$ 5,000	\$ 4,200	\$ 506
Agriculture	95,000	74,000	45,761
Commerce	112,902	<sup>a</sup>	15,865
Defense	11,691,000	<sup>a</sup>	7,750,912
Army	18,484,000	9,786,657	8,230,434
Navy	3,884,000	3,782,945	3,777,047
Air Force	7,690,000	6,889,000	6,625,000
Executive Office of the President	6,382,990	6,356,663	6,356,663
General Services Administration	10,000	2,750	0
Interior	443,000	443,000	443,000
Justice	210,000	20,000	20,000
National Aeronautics and Space Administration	35,000	33,906	33,906
National Science Foundation	3,500	3,440	3,440
Peace Corps	20,000	0	0
State	6,215,000	4,422,400	4,422,400
Transportation	20,000	2,880	2,880
Treasury	200,000	171,311	164,663

<sup>a</sup>Information on obligations not readily available.

Table III.2: Unvouchered Expenditures for Fiscal Year 1990  
(Unaudited Data)

Department/Agency	Available	Obligated	Expended
Agency for International Development	\$ 2,000	\$ 2,000	\$ 1,835
Agriculture	95,000	87,000	67,151
Commerce	121,097	<sup>a</sup>	7,276
Defense	10,642,000	<sup>a</sup>	8,954,983
Army	18,487,000	11,018,433	9,606,913
Navy	4,001,000	3,739,823	3,707,882
Air Force	8,053,000	7,307,000	7,046,000
Executive Office of the President	7,563,106	6,470,749	6,470,749
General Services Administration	15,000	200	175
Interior	407,500	407,500	407,500
Justice	220,000	13,000	13,000
National Aeronautics and Space Administration	35,000	18,471	18,471
National Science Foundation	8,500	8,500	8,500
Peace Corps	20,000	0	0
State	7,585,000	5,085,000	5,085,000
Transportation	20,000	2,176	2,176
Treasury	200,000	165,491	121,092

<sup>a</sup>Information on obligations not readily available.

Table III.3: Unvouchered Expenditures for Fiscal Year 1991  
(Unaudited Data)

Department/Agency	Available	Obligated	Expended
Agency for International Development	\$ 5,000	\$ 2,000	\$ 1,941
Agriculture	95,000	89,000	42,445
Commerce	87,218	<sup>a</sup>	8,180
Defense	14,661,000	<sup>a</sup>	7,766,427
Army	14,437,000	10,158,214	8,418,519
Navy	4,112,000	3,715,206	3,670,427
Air Force	8,433,000	6,099,000	5,995,000
Executive Office of the President	9,289,198	7,504,319	7,504,319
General Services Administration	15,000	0	0
Interior	452,500	452,500	452,500
Justice	220,000	14,000	14,000
National Aeronautics and Space Administration	35,000	23,994	23,994
National Science Foundation	8,500	8,470	8,470
Peace Corps	20,000	2,158	2,158
State	16,556,000	14,899,860	14,899,860
Transportation	20,000	4,221	4,221
Treasury	200,000	194,289	122,174

<sup>a</sup>Information on obligations not readily available.

AUDITS OF UNVOUCHERED EXPENDITURES SINCE 1986

Department/Agency	Audited	Auditor
Agency for International Development	No	--
Agriculture	Yes	Office of Inspector General
Commerce	Yes	Office of Inspector General
Defense	Yes	General Accounting Office
Army	Yes	Army Audit Agency General Accounting Office
Navy	Yes	Naval Audit Service General Accounting Office
Air Force	Yes	Air Force Audit Agency General Accounting Office
Executive Office of the President	Yes	General Accounting Office
General Services Administration	No	--
Interior	Yes	General Accounting Office
Justice	No	--
National Aeronautics and Space Administration	Yes	Office of Inspector General
National Science Foundation	No	--
Peace Corps	No	--
State	Yes	Office of Inspector General
Transportation	No	--
Treasury	No	--

ADDITIONAL DETAIL REQUESTED ON SIX ENTITIES

Table V.1: Defense Agencies' Unvouchered Expenditures  
(Unaudited Data)

<u>Appropriations Account - Operation and Maintenance, Defense Agencies</u>			
<u>Unvouchered Expenditures</u>	<u>Fiscal year 1989</u>	<u>Fiscal year 1990</u>	<u>Fiscal year 1991</u>
Cryptologic Intelligence	\$2,407,521	\$2,639,421	\$1,793,780
Human Intelligence	484,882	807,445	936,862
Attache Activities	3,453,392	3,987,579	3,569,688
Representation Allowance	1,130,903	1,225,087	1,296,659
General Intelligence	<u>274,214</u>	<u>295,451</u>	<u>169,438</u>
Total Expenditures	\$7,750,912	\$8,954,983	\$7,766,427

Audits Since Fiscal Year 1986

U.S. General Accounting Office, Internal Controls: Defense's Use of Emergency and Extraordinary Funds (GAO/AFMD-86-44, June 4, 1986).

This report covered internal controls and found that Defense had not issued a departmentwide regulation concerning funds used for confidential expenditures and that existing regulations for use of representation funds were not always followed.

Table V.2: Army Unvouchered Expenditures  
(Unaudited Data)

<u>Appropriations Account - Operation and Maintenance, Army</u>			
<u>Unvouchered Expenditures</u>	<u>Fiscal year 1989</u>	<u>Fiscal year 1990</u>	<u>Fiscal year 1991</u>
Miscellaneous Expenditures Category A, Representation	\$2,207,376	\$2,239,656	\$1,693,025
Miscellaneous Expenses Category B, Other	186,541	1,115,434	-
Criminal Investigation Activities	832,296	801,972	605,913
Intelligence Contingency Funds	<u>5,004,221</u>	<u>5,449,851</u>	<u>6,119,581</u>
Total Expenditures	\$8,230,434	\$9,606,913	\$8,418,519

Audits Since Fiscal Year 1986

U.S. General Accounting Office, Internal Controls: Defense's Use of Emergency and Extraordinary Funds (GAO/AFMD-86-44, June 4, 1986).

This report covered internal controls and found that Defense had not issued a departmentwide regulation concerning funds used for confidential expenditures and that existing regulations for use of representation funds were not always followed.

U.S. Army Audit Agency, Special Report, Contingency Funds (Limitations .0012 and .0014) of the Secretary of the Army, EC 88-710, September 28, 1988.

This report focused on contingency funds expended by Headquarters, Department of the Army, and covered fund expenditures made from January 1, 1981, to March 31, 1988. Overall, management of contingency funds was effective. Funds were used for authorized purposes except for some expenditures of a minor amount which lacked documents identifying their purposes.



Table V.3: Navy Unvouchered Expenditures  
(Unaudited Data)

Appropriations Account - Operation and Maintenance, Navy			
Unvouchered Expenditures	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991
Office of Naval Intelligence	\$1,643,843	\$1,769,110	\$1,816,749
Office of the Secretary of the Navy	1,211,944	1,037,918	923,470
Naval Criminal Investigative Service	<u>921,260</u>	<u>900,854</u>	<u>930,208</u>
Total Expenditures	\$3,777,047	\$3,707,882	\$3,670,427

Audits Since Fiscal Year 1986

U.S. General Accounting Office, Internal Controls: Defense's Use of Emergency and Extraordinary Funds (GAO/AFMD-86-44, June 4, 1986).

This report covered internal controls and found that Defense had not issued a departmentwide regulation concerning funds used for confidential expenditures and that existing regulations for use of representation funds were not always followed.

Naval Audit Service, Emergency and Extraordinary Expenses of the Navy and Congressional Travel, (A30006), December 30, 1986.

This report focused on internal controls and covered expense transactions during fiscal years 1984 and 1985 and found that internal controls were adequate for official representation and congressional travel funds. In the case of collection and classification of information funds, the auditors found internal control weaknesses resulting in the following deficiencies: unauthorized use of cash and untimely settlement of cash advances, internal review of expenditure vouchers did not consistently result in timely correction of noted deficiencies, and all official memento purchases were not recorded in inventory resulting in understatement of ending inventory balances.

Naval Audit Service, Funds Administered by the Secretary of the Navy, (088-C-89)  
September 20, 1989.

This report covered the review of emergency and extraordinary expense funding for official representation and intelligence requirements expended in fiscal years 1987 and 1988 and found applicable policies and procedures to be consistent and equitable. Deficiencies were noted and included inadequately supported travel expenditures, questionable emergency and extraordinary expenditures, inadequate controls over certain inventory, and incomplete testing of internal controls.

Table V.4: Air Force Unvouchered Expenditures  
(Unaudited Data)

<u>Appropriations Account - Operation and Maintenance, Air Force</u>			
Unvouchered Expenditures	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991
Miscellaneous Current Expenses	\$1,039,000	\$1,196,000	\$1,277,000
Intelligence Contingency Funds	3,864,000	4,644,000	3,857,000
Counterintelligence and Investigative Funds	722,000	1,056,000	861,000
Other	<u>1,000,000</u>	<u>150,000</u>	<u>-</u>
Total Expenditures	\$6,625,000	\$7,046,000	\$5,995,000

Audits Since Fiscal Year 1986

U.S. General Accounting Office, Internal Controls: Defense's Use of Emergency and Extraordinary Funds (GAO/AFMD-86-44, June 4, 1986).

This report covered internal controls and found that Defense had not issued a departmentwide regulation concerning funds used for confidential expenditures and that existing regulations for use of representation funds were not always followed.

Air Force Audit Agency, Management of Air Force Confidential Investigative Contingency Funds - FY 1986, May 5, 1987.

This report covered the review of confidential investigative contingency funds disbursed at eight locations during fiscal year 1986 and found the disbursements proper and internal controls adequate. The review also disclosed instances where internal controls were not implemented. These deficiencies were reported separately in installation-level reports.

Air Force Audit Agency, Management of Air Force Official Representation Contingency Funds - FY 1986, August 3, 1987.

This report covered the review of official representation contingency funds disbursed at 12 locations during fiscal year 1986 and found fund disbursements proper and overall internal controls adequate. Specific internal control issues were addressed in separate installation-level reports.

Air Force Audit Agency, Management of Air Force Confidential Investigative Contingency Funds - FY 1987, March 8, 1988.

This report covered the review of confidential investigative contingency funds disbursed at eight locations during fiscal year 1987 and found the disbursements proper and internal controls adequate. The review also disclosed instances where internal controls were not implemented. These deficiencies were reported separately in installation-level reports.

Air Force Audit Agency, Management of Air Force Official Representation Contingency Funds - FY 1987, June 6, 1988.

This report covered the review of official representation contingency funds disbursed at nine locations during fiscal year 1987 and found fund disbursements proper and overall internal controls adequate. Specific internal control issues were addressed in separate installation-level reports.

Air Force Audit Agency, Management of Air Force Confidential Investigative Contingency Funds - FY 1988, March 13, 1989.

This report covered the review of confidential investigative contingency funds disbursed at eight locations during fiscal year 1988 and found the disbursements proper and internal controls adequate. The review also disclosed instances where internal controls were not implemented. These deficiencies were reported separately in installation-level reports.

Air Force Audit Agency, Management of Air Force Official Representation Contingency Funds - FY 1988, July 7, 1989.

This report covered the review of official representation contingency funds disbursed at seven locations during fiscal year 1988 and found fund disbursements proper and overall internal controls adequate. Specific internal control issues were addressed in separate installation-level reports.

Air Force Audit Agency, Management of Confidential Investigative Contingency Funds - FY 1989, May 1, 1990.

This report covered the review of confidential investigative contingency funds disbursed at seven locations during fiscal year 1989 and found the disbursements proper and internal controls adequate. The review disclosed instances where internal controls were not implemented. These deficiencies were reported separately in installation-level reports.

Air Force Audit Agency, Management of Air Force Official Representation Contingency Funds - FY 1989, June 18, 1990.

This report covered the review of official representation contingency funds disbursed at 12 locations during fiscal year 1989 and found that fund disbursements were generally made for authorized purposes. The review disclosed internal control deficiencies which were addressed in separate installation-level reports.

Air Force Audit Agency, Management of Confidential Investigative Contingency Funds - FY 1990, April 22, 1991.

This report covered the review of confidential investigative contingency funds disbursed at six locations during fiscal year 1990 and found that internal controls were generally adequate. The review found, with the exception of one location, that the disbursements were proper and internal controls were generally adequate. At the location cited, a loss of approximately \$8,483 had been confirmed. The review also found that cash and certain inventories were not adequately controlled, protected, and accounted for at all locations.

Air Force Audit Agency, Management of Foreign Attache Orientation Tours, October 7, 1991.

This report covered foreign attache orientation tours held during fiscal years 1988 through 1990 and found that fund disbursements were properly authorized. A need for guidance justifying tours to high visibility areas and limitations on frequency of participation by foreign guests was recommended.

Air Force Audit Agency, Management of the Air Force Official Representation Contingency Funds - FY 1990, October 8, 1991.

This report covered the review of official representation contingency funds disbursed at 22 locations during fiscal year 1990 and found that the funds were used in compliance with applicable laws and directives. Deficiencies concerning internal controls were addressed separately at the Air Force installation level.

Air Force Audit Agency, Management of Confidential Investigative Contingency Funds - FY 1991, June 1, 1992.

This report covered the review of confidential investigative contingency funds disbursed at five locations during fiscal year 1991 and found the disbursements proper and internal controls adequate. Minor deficiencies were addressed at the installation level.

Air Force Audit Agency, Management of Air Force Official Representation Contingency Funds - FY 1991, July 22, 1992.

This report covered the review of official representation contingency funds disbursed at eight locations during fiscal year 1991 and found that internal controls were working as intended and fund disbursements were properly made.

Audit Reports Since FY 1986 Classified Secret

Air Force Audit Agency, Management of Intelligence Contingency Funds--FY 1986, July 15, 1987 (Classified SECRET).

Air Force Audit Agency, Management of Intelligence Contingency Funds--FY 1987, April 1, 1988 (Classified SECRET).

Air Force Audit Agency, Management of Intelligence Contingency Funds--FY 1988, May 4, 1989 (Classified SECRET).

Air Force Audit Agency, Management of Intelligence Contingency Funds--FY 1989, April 25, 1990 (Classified SECRET).

Air Force Audit Agency, Management of Intelligence Contingency Funds--Fiscal Year 1990, May 16, 1991 (Classified SECRET).

Air Force Audit Agency, Management of Intelligence Contingency Funds - Fiscal Year 1991, July 16, 1992 (Classified SECRET).

Table V.5: Department of the Interior Unvouchered Expenditures  
(Unaudited Data)

<b>Appropriations Accounts - Resource Management Account, Management of Lands and Resources, and Operation of Indian Programs</b>			
<b>Unvouchered Expenditures</b>	<b>Fiscal year 1989</b>	<b>Fiscal year 1990</b>	<b>Fiscal year 1991</b>
<b>Bureaus:</b>			
Fish and Wildlife	\$331,000	\$235,000	\$189,000
Land Management	58,000	37,500	92,500
Indian Affairs	<u>54,000</u>	<u>135,000</u>	<u>171,000</u>
Total Expenditures	\$443,000	\$407,500	\$452,500

Audits Since Fiscal Year 1986

U.S. General Accounting Office, Indian Programs: Lack of Internal Control at Two Special Law Enforcement Units (GAO/RCED-91-111, May 15, 1991).

This report reviewed Bureau of Indian Affairs' management of a confidential fund used to pay informants. The Bureau of Indian Affairs did not comply with federal requirements regarding controls over appropriated funds and did not follow a number of procedures for managing confidential funds.

Table V.6: Department of State Unvouchered Expenditures (Unaudited Data)

Appropriation Account - Emergencies in the Diplomatic and Consular Service			
Unvouchered Expenditures	Fiscal year 1989	Fiscal year 1990	Fiscal year 1991
<b>Under Secretary for Management</b>			
Rewards	\$ 300,000	\$ 700,000	\$ 100,000
Official Representation and Confidential Matters	245,000	384,960	293,000
<b>Office of Protocol</b>			
Visits	825,000	1,084,400	1,025,000
Presidential Delegations	250,000	215,300	155,000
Official Entertainment	286,000	176,800	260,000
Official Gifts	105,000	63,100	95,000
<b>Office of the Secretary</b>			
<b>Executive Director</b>			
Secretary's Travel	147,500	110,800	160,000
Presidential/Vice-Presidential Travel	225,000	268,600	150,000
<b>Bureau of Consular Affairs</b>			
Repatriation Loans	635,000	975,000	1,250,000
<b>Bureau of Finance and Management Policy</b>			
Evacuations	1,350,000	1,045,340	11,345,360
<b>Bureau of Administration</b>			
Giveaway Gifts	<u>53,900</u>	<u>60,700</u>	<u>66,500</u>
Total Expenditures	\$4,422,400	\$5,085,000	\$14,899,860



Audits Since Fiscal Year 1986

U.S. Department of State, Office of Inspector General, Expenditures From the Appropriation for Emergencies in the Diplomatic and Consular Services for Fiscal Years 1986, 1987, and 1988, January 1990.

This report covered the review of funds disbursed from the appropriation for 3 fiscal years. The review disclosed that the financial records were incomplete and inaccurate, internal controls were inadequate, and requirements of the Debt Collection Act had not been fully implemented. These deficiencies contributed to unauthorized expenditures, some uncollected loans, and assets not adequately safeguarded.

Department of State officials informed us that the Inspector General is currently reviewing the same account for more recent fiscal years.

(917803)



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