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RELEASED

Audit Of Financial Transactions
Of The Joint Committee
On Atomic Energy,
Fiscal Years 1971 and 1972

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BY THE COMPTROLLER GENERAL
OF THE UNITED STATES

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AUG. 14, 1974



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

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The Honorable Melvin Price, Chairman
Joint Committee on Atomic Energy
Congress of the United States

Dear Mr. Chairman:

We have audited the financial transactions charged to the appropriations for salaries and expenses of the Joint Committee on Atomic Energy during the fiscal years ended June 30, 1971 and 1972. Our audit was made at the request of the Executive Director of the Joint Committee dated January 31, 1974.

Our audit included a review of the accounting records and procedures, an examination of paid vouchers, and a verification of the petty cash fund. We observed that the financial transactions had been carried out in accordance with procedures prescribed by the Secretary of the Senate and the Senate Committee on Rules and Administration and that the accounting records had been properly maintained.

GENERAL COMMENTS

The staff activities of the Joint Committee are financed from funds provided for salaries and expenses by the annual appropriations for contingent expenses of the Senate. A statement showing the disbursements from appropriations and the undisbursed balances at June 30, 1972, is presented as schedule 1. As customary with appropriations to committees, the annual appropriations of \$434,640 for fiscal year 1971 and \$481,260 for fiscal year 1972 and the supplemental appropriations of \$32,285 and \$8,745, respectively, for fiscal years 1971 and 1972 were not intended to finance the entire cost of the Joint Committee's activities. For example, furniture, equipment, and utilities are financed under other appropriations.

In carrying out continuing studies of the activities of the Atomic Energy Commission and of problems relating to the development, use, and control of atomic energy, the Joint Committee incurred expenses of \$379,750.60 and \$451,279.52, respectively, in fiscal years 1971 and 1972. A comparative statement showing expenses incurred under appropriations for salaries and expenses for the fiscal years ended June 30, 1971 and 1972 is presented as schedule 2.

OPINION OF FINANCIAL STATEMENTS

The accompanying financial statements--schedules 1 and 2--were prepared by us from the accounting records of the Joint Committee and the accounts of the Secretary of the Senate. In our opinion the accompanying

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financial statements present fairly a summary of transactions applicable to the appropriation accounts for salaries and expenses maintained by the Secretary of the Senate for 1971 and 1972 and a comparative statement of expenses incurred under appropriations for salaries and expenses for the fiscal years ended June 30, 1971 and 1972.

Sincerely yours,

A handwritten signature in cursive script, reading "James B. Axtell".

Comptroller General
of the United States

JOINT COMMITTEE ON ATOMIC ENERGY

SUMMARY OF TRANSACTIONS IN APPROPRIATION ACCOUNTS

MAINTAINED BY THE SECRETARY OF THE SENATE

FOR SALARIES AND EXPENSES

DURING THE FISCAL YEARS ENDED JUNE 30, 1971 AND 1972 (note a)

	Appropriation accounts			
	<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>
APPROPRIATIONS:				
Undisbursed balances				
July 1, 1970	b/\$99,890.26	\$77,695.86	\$ -	\$ -
Annual:				
Public Law 91-382	-	-	434,640.00	-
Public Law 92-51	-	-	-	481,260.00
Supplemental:				
Public Law 91-665	-	-	5,000.00	-
Public Law 92-18	-	-	27,285.00	-
Public Law 92-306	-	-	-	8,745.00
Total appropriations available	<u>99,890.26</u>	<u>77,695.86</u>	<u>466,925.00</u>	<u>490,005.00</u>
DISBURSEMENTS AND TRANSFERS:				
Disbursements during:				
Fiscal year 1971	-	10,990.10	350,100.04	-
Fiscal year 1972	-	-	29,650.56	413,380.41
Transfers to general fund of the Treasury	<u>99,890.26</u>	<u>66,705.76</u>	<u>-</u>	<u>-</u>
Total disbursements and transfers	<u>99,890.26</u>	<u>77,695.86</u>	<u>379,750.60</u>	<u>413,380.41</u>
UNDISBURSED BALANCES				
JUNE 30, 1972	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,174.40</u>	<u>\$ 76,624.59</u>

a/The following balances do not include the \$2,000 petty cash fund advanced by the Secretary of the Senate to the Committee Chairman. The appropriation accounts are maintained on a cash basis.

b/Includes overage of \$140.60 in petty cash fund which resulted from improper reporting of postage used by Committee.

JOINT COMMITTEE ON ATOMIC ENERGY

COMPARATIVE STATEMENT OF EXPENSES

INCURRED UNDER APPROPRIATIONS FOR SALARIES AND EXPENSES

FOR THE FISCAL YEARS ENDED JUNE 30, 1971 AND 1972

	Fiscal year	
	<u>1971</u>	<u>1972</u>
EXPENSES (note a):		
Salaries	\$355,718.04	\$428,240.31
Committee travel	6,394.03	5,590.19
Record of proceedings	2,834.10	7,887.40
Office supplies	2,349.77	2,684.05
Telephone and telegraph	1,528.90	1,721.49
Postage	80.58	57.93
Publications	2,262.41	2,766.15
Witnesses:		
Fees	-	125.00
Travel	-	672.50
Alarm system	1,422.00	1,422.00
Consultants' fees	7,048.27	-
Miscellaneous	<u>112.50</u>	<u>112.50</u>
Total expenses	379,750.60	451,279.52
UNEXPENDED BALANCE JUNE		
30, 1972	<u>87,174.40</u>	<u>38,725.48</u>
Total appropriations	<u>\$466,925.00</u>	<u>\$490,005.00</u>
RELATIONSHIP OF EXPENSES		
TO DISBURSEMENTS:		
Disbursements (schedule 1)	\$350,100.04	\$413,380.41
Unpaid vouchers at June 30	<u>29,650.56</u>	<u>37,899.11</u>
Total expenses	<u>\$379,750.60</u>	<u>\$451,279.52</u>

a/ Expenses are recorded at the time the voucher is submitted for payment.