

GAO

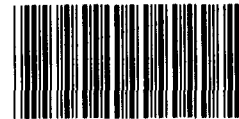
United States General Accounting Office

Report to the Chairmen, Committees on  
Appropriations, U.S. Senate and House  
of Representatives

May 1992

# U.S. COMMISSION ON CIVIL RIGHTS

## The Commission Has Complied With FY90 Appropriation Act Provisions



146555





**General Government Division**

B-227356

May 12, 1992

The Honorable Robert C. Byrd  
Chairman, Committee on Appropriations  
United States Senate

The Honorable Jamie L. Whitten  
Chairman, Committee on Appropriations  
House of Representatives

Public Law 101-162 provided the fiscal year 1990 appropriation for the Commission on Civil Rights and set certain restrictions on how the funds were to be spent. The law requires us to audit the Commission to determine its compliance with these restrictions and report our findings to the Appropriations Committees of the Senate and House of Representatives.<sup>1</sup>

---

**Background**

Congress provided a \$5.7 million appropriation for the Commission's fiscal year 1990 expenses. The appropriation contained nine restrictions. Congress established two line item appropriations that specified amounts available only for regional offices and civil rights monitoring and set limitations on amounts that may be spent for seven other items, such as consultants and temporary employees. The Commission internally tracks its allocation of costs in these nine areas in its Status of Earmarks Reports.

Of the Commission's \$5.7 million appropriation, \$2 million was for regional offices and \$700,000 was for civil rights monitoring. The Commission was precluded from using amounts appropriated for these two activities in other Commission activities; however, it was not precluded from spending more than the amounts for the two activities as long as it did not exceed its total appropriation.

Congress also specified that no more than \$20,000 could be used to employ consultants, no more than \$185,000 could be used to employ temporary or special-needs appointees, and no more than \$40,000 could be used for mission-related external services contracts. The Commission has defined mission-related contracts as contracts for research studies that further the Commission's statutory mission.

---

<sup>1</sup>GAO did similar audits of the Commission's fiscal years 1988 and 1989 appropriation provisions as required by Public Laws 100-202 and 100-459 and found the Commission to be in compliance with the same restrictions. See U.S. Commission on Civil Rights: Compliance With Appropriation Provisions as of March 31, 1988 (GAO/GGD-88-91, June 2, 1988); and U.S. Commission on Civil Rights: The Commission Has Complied With FY89 Appropriation Act Provisions (GAO/GGD-91-32, Feb. 8, 1991).

---

Other limitations in the Commission's appropriation specified that no more than four full-time Schedule C employees and one special assistant for each of the eight Commissioners, including the Chairman, could be employed. Further, the Commission was prohibited from paying the Commissioners' special assistants more than the equivalent of 150 billable days at the daily rate of a GS-11 salary. The Commission used the GS-11 step 10 level to determine the ceiling on special assistants' annual salaries in the absence of any particular step cited in the law. The law also limited each Commissioner to 75 billable days and the Chairman to 125 billable days.

---

## Objective, Scope, and Methodology

As required by Public Law 101-162, our objective was to assess the Commission's compliance with the line item appropriations and other limitations for fiscal year 1990.

We examined the Commission's internal Status of Earmarks Reports for fiscal year 1990 and, where applicable, the supporting documentation, including the details of amounts reported for individuals and activities that made up each individual line item appropriation and limitation, to determine the amounts the Commission had obligated for each provision. As a further check on the completeness and accuracy of amounts for individuals, we judgmentally selected and examined Commission personnel and billing records. We also interviewed Commission personnel to determine how the figures were compiled.

To insure that the Commission's methodology for complying with the line item appropriations and other limitations was consistent with that used in fiscal years 1988 and 1989, we compared the methodology used in those 2 years to fiscal year 1990.

Our audit work was done between December 1991 and March 1992 at the Commission's headquarters in Washington, D.C. It was done in accordance with generally accepted government auditing standards.

---

## Results

We found the Commission to be in compliance with the nine restrictions in its fiscal year 1990 appropriation as shown in table 1.

**Table 1: Commission's Compliance  
With Fiscal Year 1990 Appropriation  
Provisions of Public Law 101-162**

	Appropriation or limitation	Actual obligations or status
<b>Line item appropriations<sup>a</sup></b>		
Regional offices	\$2,000,000	\$2,038,000
Civil rights monitoring	\$ 700,000	\$ 828,850
Other limitations (not to exceed)		
Consultants	\$ 20,000	\$ 0
Temporary or special-needs appointees	\$ 185,000	\$ 53,371
Mission-related external services contracts	\$ 40,000	\$ 0
Schedule Cs other than special assistants	4	4
Special assistants	\$22,148 per assistant as determined by the Commission based on the law	Salaries ranged from \$1,078 to \$21,223 <sup>b</sup>
Chairman	125 billable days	76 days
Commissioners	75 billable days	Days ranged from 13 to 74

<sup>a</sup>The Commission is not precluded from spending more for these activities as long as it does not exceed the total appropriation of \$5.7 million for all Commission activities. However, it may not use these funds for any other activities.

<sup>b</sup>At no time did the number of special assistants exceed the number specified in the law.

In our report on the Commission's compliance with the fiscal year 1989 restrictions, we found that planned rather than actual salary figures were used in determining the portion of indirect cost to be included in the total cost of civil rights monitoring. Thus, the Commission did not follow its own prescribed methodology. At that time, Commission officials told us they had begun using actual figures. For fiscal year 1990, we found that the Commission understated monitoring costs by \$22,850 because it again used planned salary figures in part of the calculation to determine the portion of indirect cost to be included in the total cost of monitoring. The figures in table 1 are as corrected for the monitoring understatement. According to Commission records, the Commission obligated \$5.64 million in fiscal year 1990, or 98.9 percent of its \$5.7 million appropriation.

## Agency Comments

We have discussed this report with Commission officials, who agreed with the facts and conclusions. According to a Commission official, the use of

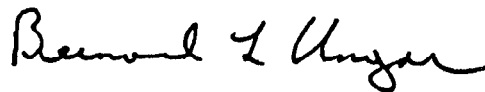
---

planned rather than actual salary figures in computing the civil rights monitoring cost was an oversight, and the Commission will use actual figures in all future computations.

---

We are sending copies of this report to the Commission and other interested parties and are making copies available to others upon request.

The major contributors to this report included Richard W. Caradine, Assistant Director; Ronald J. Cormier, Assignment Manager; and Theodore H. Saks, Evaluator-in-Charge. If you have any questions, please call me on (202) 275-5074.



Bernard L. Ungar  
Director, Federal Human Resource  
Management Issues

---

### **Ordering Information**

**The first copy of each GAO report is free. Additional copies are \$2 each. Orders should be sent to the following address, accompanied by a check or money order made out to the Superintendent of Documents, when necessary. Orders for 100 or more copies to be mailed to a single address are discounted 25 percent.**

**U.S. General Accounting Office  
P.O. Box 6015  
Gaithersburg, MD 20877**

**Orders may also be placed by calling (202) 275-6241.**

---

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

Official Business  
Penalty for Private Use \$300

First-Class Mail  
Postage & Fees Paid  
GAO  
Permit No. G100