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September 14, 2023

The President of the Senate  
The Speaker of the House of Representatives

### **White House Spending: FY 2022 Certificated Expenditures of the President and Vice President Were for Authorized Purposes**

We inspected and verified fiscal year 2022 certificated (officially documented) expenditures of the President of the United States and the Vice President of the United States. Sections 105(d) and 106(b) of Title 3 of the United States Code authorize the President and the Vice President to expend appropriated funds for certain specified purposes that may be accounted for solely on their certificates and as they determine, notwithstanding the provisions of any other law.<sup>1</sup> Sections 105(d) and 106(b) also authorize us to examine records related to these expenditures for the purpose of verifying that the expenditures were used for authorized purposes. In addition, we are to report to Congress our verification and any amounts not expended for authorized purposes.

This report presents the results of our audit of fiscal year 2022 certificated expenditures of the President and the Vice President.

#### **Objective, Scope, and Methodology**

Our objective was to determine whether the President's and the Vice President's fiscal year 2022 certificated expenditures were spent for purposes authorized under 3 U.S.C. §§ 105(d) and 106(b). To achieve our objective, we did the following:

- Obtained the population of certificated expenditures and a written assertion from the Chief Financial Officer (CFO) of the Executive Office of the President (EOP) affirming the completeness of the data population of fiscal year 2022 certificated expenditures per 3 U.S.C. §§ 105(d)(1), (3), and (5) and 106(b)(2) and (3).<sup>2</sup>
- Selected a statistical sample from the population of certificated expenditures of the President, excluding payroll transactions, that related to the purposes in 3 U.S.C. §

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<sup>1</sup>These types of expenditures have also been referred to as unvouchered expenditures. See, for example, GAO, *Unvouchered Expenditures: Executive Office of the President Fiscal Year 1991 Expenditures Subject to Audit Were Proper*, [GAO/AFMD-93-63](#) (Washington, D.C.: May 17, 1993), and Office of Management and Budget, *Preparation, Submission and Execution of the Budget*, OMB Circular No. A-11, sec. 140, Reports on Unvouchered Expenditures (2022).

<sup>2</sup>EOP consists of several offices and councils that support the President's exercise of official duties, such as the National Security Council, the Council of Economic Advisers, and the Office of Management and Budget. The Office of the Vice President is a component of EOP.

105(d)(1), (3), and (5) and verified them against underlying supporting documentation, such as credit card statements, invoices, and journal vouchers.<sup>3</sup>

- Obtained and reviewed all EOP payroll transactions for fiscal year 2022 that related to the purposes in 3 U.S.C. § 105(d)(1) and (3). To verify the reasonableness of payroll amounts, we interviewed EOP officials to gain an understanding of their payroll processes, reviewed detailed payroll reports, and performed analytical procedures.
- Selected a statistical sample from the population of certificated expenditures of the Vice President that related to the purposes in 3 U.S.C. § 106(b)(2) and (3) and verified them against underlying supporting documentation, such as credit card statements, invoices, and journal vouchers.<sup>4</sup>
- Reviewed the EOP Consolidated Financial Statements and Independent Auditor's Report for the fiscal year ended September 30, 2022. The auditor's report, dated November 16, 2022, included an unmodified (clean) opinion on the financial statements, no reported internal control weaknesses, and no reported noncompliance with certain laws and regulations.<sup>5</sup>

Based on the steps above, we determined that the data were reliable for our purposes. We also obtained an understanding of and evaluated those internal controls that were significant to achieving our objective. We did not intend to audit, nor did we audit, all internal controls relating to such expenditures or conclude on their effectiveness.

We conducted this performance audit from March 2023 to September 2023 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Background

Section 105(d) of Title 3 of the United States Code authorizes the President to certificate the expenditure of appropriated funds for certain purposes. Specifically,

- section 105(d)(1) authorizes appropriations for the “care, maintenance, repair, alteration, refurbishing, improvement, air-conditioning, heating, and lighting (including electric power and fixtures) of the Executive Residence at the White House;”
- section 105(d)(3) authorizes appropriations for the “official entertainment expenses of the President;” and

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<sup>3</sup>We selected a random sample and are 95 percent confident that the actual error rate associated with the sampling error inherent in statistical sampling is not more than 3 percent.

<sup>4</sup>We selected a random sample and are 95 percent confident that the actual error rate associated with the sampling error inherent in statistical sampling is not more than 3 percent.

<sup>5</sup>An auditor expresses an unmodified opinion on a financial statement when the auditor concludes that the financial statement is presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles.

- section 105(d)(5) authorizes appropriations for the “subsistence expenses of persons in the Government service while traveling on official business in connection with the travel of the President.”<sup>6</sup>

Similarly, section 106(b) of Title 3 of the United States Code authorizes the Vice President to certificate the expenditure of appropriated funds for certain purposes. Specifically,

- section 106(b)(2) authorizes appropriations for the “official entertainment expenses of the Vice President” and
- section 106(b)(3) authorizes appropriations for the “subsistence expenses of persons in the Government service while traveling on official business in connection with the travel of the Vice President.”<sup>7</sup>

### **Certificated President and Vice President Expenditures for Fiscal Year 2022 Were Spent for Authorized Purposes**

Based on the results of our work, we found no exceptions and concluded that the fiscal year 2022 expenditures that the President and Vice President certificated were spent for the purposes authorized under the provisions in 3 U.S.C. 105(d) and 106(b) noted below.

Table 1 shows, by purpose category, the dollar amounts of expenditures subject to our audit that the President and Vice President certificated, respectively, for fiscal year 2022. The President under 3 U.S.C. § 105(d)(1), (3), and (5) certificated \$16,433,006 of expenditures, and the Vice President under 3 U.S.C. § 106(b)(2) and (3) certificated \$89,727 of expenditures. These amounts were reflected in the underlying accounting records and attested to by the CFO of the Executive Office of the President.

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<sup>6</sup>EOP officials told us that only travel expenditures in excess of 300 percent of the maximum per diem allowance are certificated. Federal Travel Regulations allow agencies to approve travel expenditures up to 300 percent of the maximum per diem rate. See 41 C.F.R. §§ 301-11.30, 11.303, 11.305.

<sup>7</sup>EOP officials told us that only travel expenditures in excess of 300 percent of the maximum per diem allowance are certificated. Federal Travel Regulations allow agencies to approve travel expenditures up to 300 percent of the maximum per diem rate. See 41 C.F.R. §§ 301-11.30, 11.303, 11.305.

**Table 1: Fiscal Year 2022 Certificated Expenditures Covered by GAO's Audit**

<b>Purpose</b>	<b>President of the United States (dollars)</b>	<b>Vice President of the United States (dollars)</b>
The care, maintenance, repair, alteration, refurbishing, improvement, air conditioning, heating, and lighting (including electric power and fixtures) of the Executive Residence at the White House (3 U.S.C. § 105(d)(1))	16,045,410	Not applicable
The official entertainment expenses of the President and Vice President (3 U.S.C. §§ 105(d)(3) and 106(b)(2))	378,319	89,727
The subsistence expenses of persons in the government service while traveling on official business in connection with the travel of the President and of the Vice President (3 U.S.C. §§ 105(d)(5) and 106(b)(3))	9,277	0
<b>Total</b>	<b>16,433,006</b>	<b>89,727</b>

Source: The Executive Office of the President. | GAO-23-106450

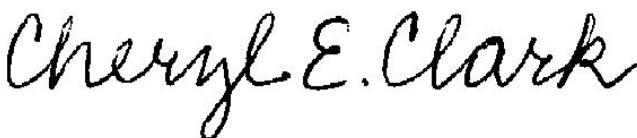
### Agency Comments

We provided a draft of this report to EOP for review and comment. EOP did not have any comments on the report.

We are sending copies of this report to the appropriate congressional committees and the Executive Office of the President. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

We acknowledge and appreciate the cooperation and assistance of officials in the Executive Office of the President. Please contact me at (202) 512-3406 or [clarkce@gao.gov](mailto:clarkce@gao.gov) if you or your staff have any questions regarding this report. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. The following GAO staff made major contributions to this report: Lynda E. Downing (Assistant Director), Brian S. Harechmak, and Zachary A. Kinger.

Sincerely yours,



Cheryl E. Clark  
Director  
Financial Management and Assurance