

DOCUMENT RESUME

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[Report of Rescission and Deferrals of Budget Authority].  
OGC-77-25; B-115398. August 2, 1977. 2 pp.

Report to the Congress; by Elmer B. Staats, Comptroller General.

Contact: Office of the General Counsel: Special Studies and  
Analysis.

Budget Function: Miscellaneous: Impoundment Control Act of 1974  
(1005).

Organization Concerned: Forest Service; Department of  
Agriculture.


Congressional Relevance: Congress.

Authority: Supplemental Appropriations Act [of] 1977 (P.L.  
95-26). Impoundment Control Act of 1974.

One rescission and three deferrals of U.S. Department of Agriculture (USDA), Forest Service, budget authority should have been, but were not, reported to the Congress by the President pursuant to the Impoundment Control Act.

Findings/Conclusions: Despite the fact the USDA documents appear to indicate that all of the funds appropriated to the Forest Service under Public Law 95-26 were made available for obligation and expenditure, this is not the case. Pursuant to directions from the Office of Management and Budget (OMB), USDA personnel ceilings are being reduced, and, although no final decision has yet been made, the Forest Service will not fully utilize all of the funds appropriated in Public Law 95-26 due to OMB's hiring restrictions. The OMB-imposed hiring limitation will preclude the obligation of money allocated to certain Forest Service programs prior to the end of fiscal year 1977. For one of these programs, the budget authority will be unobligated on the last day that it is available for use. Thus, these funds constitute an undisclosed proposal to rescind budget authority. In three other programs there will also be unobligated budget authority at the end of fiscal year 1977, but the funds in these programs will not lapse if unused at that time. Since there is no indication of any intention never to use these funds, they constitute undisclosed deferrals of budget authority. (SC)

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

August 2, 1977

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B-115398

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

This letter reports one rescission and three deferrals of U.S. Department of Agriculture (USDA), Forest Service, budget authority that should have been, but were not, reported to the Congress by the President pursuant to the Impoundment Control Act of 1974.

Section 1015(a) of the Impoundment Control Act requires the Comptroller General to report to the Congress whenever he finds that the President, the Director of the Office of Management and Budget, the head of any department or agency of the United States or any other officer or employee of the United States has ordered, permitted, or approved the establishment of a reserve or deferral of budget authority and that the President has failed to transmit a special message under section 1012 or 1013 of the Act with respect to such reserve or deferral. This report is submitted in accordance with the requirement imposed by section 1015(a) and, consequently, has the same effect as if it were a special message transmitted by the President. The statutory 45 days of continuous congressional session that the Congress has to complete action on a rescission bill involving the budget authority hereby proposed for rescission will commence based on the date that the Congress receives this report.

In the Supplemental Appropriation Act, 1977, Public Law 95-26, approved May 4, 1977, the Forest Service of USDA was provided with additional budget authority to fund administrative and program costs, a portion of the subject appropriation intended for salaries and expenses of the Service.

Despite the fact that USDA documents appear to indicate that all of the funds appropriated to the Forest Service under Public Law 95-26 were made available for obligation and expenditure, we have determined that this is not the case. Specifically, we have found that pursuant to the direction of the Office of Management and Budget (OMB), USDA personnel ceilings are being reduced from 83,525 to 82,700 full-time permanent employees by the end of fiscal year 1977. While, at this time, no final decision has been reached regarding where the personnel cuts will be made, we have determined

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that the Forest Service will not fully utilize all of the funds appropriated in Public Law 95-26 because of OMB's hiring restrictions.

Based upon information provided to us by the Forest Service, we have determined that the OMB-imposed hiring limitation will preclude the obligation of money allocated to certain Forest Service programs prior to the end of fiscal year 1977. For one of these programs, Forest Protection and Utilization, the budget authority will be unobligated on the last day it is available for use--September 30, 1977. Thus, for these funds we are reporting to Congress an undisclosed proposal to rescind budget authority pursuant to section 1012 of the Impoundment Control Act.

In addition, in three Forest Service programs there likewise will be unobligated budget authority at the end of fiscal year 1977. However, because the funds in these programs will not lapse, if unused, on September 30, 1977, and because we are unaware of any intention never to use the funds, we are reporting these funds as undisclosed deferrals.

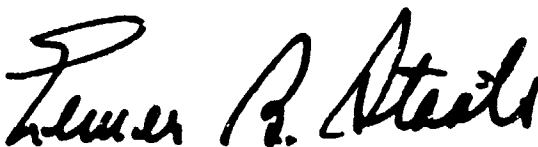
The USDA Forest Service programs and amounts are as follows:

Rescission:

Forest Protection and Utilization	
Forest Land Management	
Timber Sales Administration	
and Management	\$3,672,000

Deferrals:

Construction and Land Acquisition	
Recreation Use Areas	\$11,537,000
Timber Salvage Sales	\$1,775,000
Forest Roads and Trails	\$2,110,000



Comptroller General  
of the United States