



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

B-209328

October 28, 1982

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

On October 1, 1982, the President's first special message for fiscal year 1983 was transmitted to the Congress pursuant to the Impoundment Control Act of 1974. The special message proposes twenty deferrals totalling \$598,780,000. Our report follows:

FUNDS APPROPRIATED TO THE PRESIDENT

- D83-1 International Development Assistance
 - Food and Nutrition
 - Education and Human Resources Development
 - Selected Development Activity
 - 11X1023
 - 11X1025
 - 11X1026

DEPARTMENT OF AGRICULTURE

- D83-2 Forest Service
 - Timber Salvage Sales
 - 12X5204

The timber salvage sales fund has been the subject of deferral proposals in fiscal years 1978-1982. We said in our report on the President's first special message for fiscal year 1981 that section 14(h) of the National Forest Management Act of 1976, 16 U.S.C. §472a(h), provides that deposits in the timber salvage sales fund are to remain available until expended to cover the cost of accomplishing the purposes for which deposited. However, section 14(h) also provides that sums found to be in excess of the cost of accomplishing the statutory purposes shall be transferred to miscellaneous receipts in the United States Treasury. We commented that some of the funds currently on deposit may be in excess of what is needed, in view of the fact that deferrals have been proposed since 1978 and total budgetary resources available also have increased.



120100

We also noted that Forest Service Manual 2435.4, dated October 15, 1979, provides that all salvage sale funds in excess of 150 percent of the latest 3-year average of actual costs will be returned to the Treasury beginning in fiscal year 1982. Final figures are not yet available for the fourth quarter of fiscal year 1982. However, based on empirical salvage fund cost data, we estimate that \$3 million could be transferred to the Treasury as excess funds under that formula.

D83-3 Forest Service
 Miscellaneous permanent appropriations:
 (Expenses, Brush Disposal)
 12X4206

Deferrals of budget authority in this account since 1978 consistently have been for more than 40 percent of total budgetary resources; the deferral reported in D83-3 represents 45 percent of total budgetary resources. In addition, total budgetary resources have increased from \$65.7 million in fiscal year 1978 to \$99.9 million in fiscal year 1983. In our reports on previous deferrals in this account, we have recommended that the Forest Service increase its efforts to reduce the backlog of brush disposal work and make full use of the funds available to it, rather than deferring the funds.

DEPARTMENT OF COMMERCE

D83-4 International Trade Administration
 Participation in United States
 Expositions
 132/51805

D83-5 National Oceanic & Atmospheric Administration
 Promote and Develop Fishery Products and
 Research Pertaining to American Fisheries
 13X5139

DEPARTMENT OF DEFENSE - MILITARY

D83-6 Military Construction
572/63300
972/60500
971/50500
572/63830
172/61235
97X0804

DEPARTMENT OF DEFENSE - CIVIL

D83-7 Wildlife Conservation, Military Reservations
Wildlife Conservation, Army, Navy, Air Force
21X5095
17X5095
57X5095

DEPARTMENT OF ENERGY

D83-8 Energy Programs
Fossil Energy Research and Development
89X0213

DEPARTMENT OF HEALTH AND HUMAN SERVICES

D83-9 Alcohol, Drug Abuse, and Mental Health
Administration
Construction and Renovation, Saint
Elizabeths Hospital
75X1312

D83-10 Office of the Assistant Secretary for Health
Scientific Activities Overseas
Special Foreign Currency Program
75X1102

DEPARTMENT OF THE INTERIOR

D83-11 National Park Service
Land and Water Conservation Fund,
National Park Service
14X5005

DEPARTMENT OF STATE

D83-12 United States Emergency Refugee and
Migration Assistance Fund
11X0040

DEPARTMENT OF TRANSPORTATION

D83-13 Federal Aviation Administration
Civil Supersonic Aircraft Development
Termination
Research and Development
69X0106
69X1300

D83-14 Federal Aviation Administration
Facilities and Equipment (Airport and
Airway Trust Fund), FAA
69X8107
699/38107
690/48107
691/58107
692/68107

DEPARTMENT OF THE TREASURY

D83-15 Office of Revenue Sharing
State and Local Government Fiscal
Assistance Trust Fund
20X8111

D83-16 Office of Revenue Sharing
State and Local Government Fiscal
Assistance Trust Fund
20X8111

D83-17 Federal Law Enforcement Training
Center
Construction
20X0103

DISTRICT OF COLUMBIA

D83-18 Loans to the District of Columbia
for Capital Outlay
20X0137

· PENNSYLVANIA AVENUE DEVELOPMENT CORP.

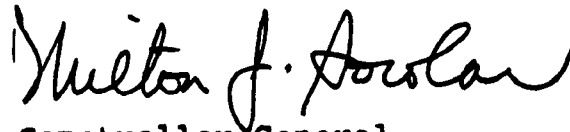
D83-19 Land Acquisition & Development Fund
42X4084

The outlay effect section should state that the deferral will shift \$5.9 million (not \$5 million) of fiscal year 1984 outlays into fiscal year 1985.

U.S. RAILROAD RETIREMENT BOARD

D83-20 Milwaukee Railroad Restructuring
Administration
60X0108

We have reviewed the first special message. Except as noted above, we have identified no additional information that would be useful to the Congress in its consideration of the President's proposals and we believe that the proposed deferrals are in accordance with existing authority.



Acting Comptroller General
of the United States