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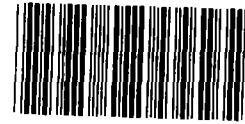


Comptroller General  
of the United States

Washington, D.C. 20548

B-224882

October 22, 1987



134310

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

On August 27, 1987, the President submitted to the Congress his sixth special impoundment message for fiscal year 1987. This message reports two revised deferrals.

We have reviewed these two deferrals and found them to be in accordance with existing law. As you are aware, the United States Court of Appeals for the District of Columbia Circuit invalidated that portion of the Impoundment Control Act dealing with policy deferrals (section 1013, 2 U.S.C. § 684). New Haven v. United States, 809 F.2d 900 (D.C. Cir. 1987), aff'g 634 F. Supp. 1449 (D.D.C. 1986). The court, however, upheld the validity of the deferral authority stemming from the Anti-Deficiency Act, as amended by the Impoundment Control Act. The revised deferrals reported in this message rely, correctly, on the Anti-Deficiency Act.

Subsequent to the submission of this message, Public Law 100-119 amended section 1013, reiterating the deferral authority of the Anti-Deficiency Act.

The enclosure provides information we identified which we believe will be useful to the Congress in its examination of the message.

*Milton L. Johnson*  
for  
Comptroller General  
of the United States

Enclosure

GAO/OGC-87-10

040423-134310

COMMENTS ON SIXTH SPECIAL MESSAGE

D87-4B

**DEPARTMENT OF AGRICULTURE**

Forest Service

Cooperative work

Amount to be deferred: \$535,790,883

12X8028

The latest apportionment schedule for this account, dated September 15, 1987, shows a deferral of \$410,790,883, rather than \$535,790,883 as reported in the message. The Forest Service transferred \$125 million from this account to the National Forest System to fight forest fires.

The apportionment schedule also shows total budgetary resources in this account of \$758,879,883, and not \$757,904,883 as noted in the message. The difference, \$975,000, is due to an increased estimate of receipts from timber sales.

D87-57A

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Social Security Administration

Limitation on administrative  
expenses (information technology  
systems)

Amount to be deferred: \$170,919,000

75X8704

In his message of March 4, 1987, the President reported a deferral in this account of \$134,437,367 (Deferral No. D87-57). We found that \$18 million of this amount was being withheld improperly because it was deferred for policy reasons. GAO/OGC-87-8, April 13, 1987. The Administration released this \$18 million in July 1987.

The President in this message reports that despite the release of a part of the March deferral, the total now deferred in this account has increased to \$170,919,000. Because this increase results from various programmatic considerations, this deferral is in accordance with the Impoundment Control Act.