

145850



Comptroller General
of the United States
Washington, D.C. 20548

B-246096.2



February 8, 1992

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

On December 19, 1991, the President submitted to the Congress his second special impoundment message for fiscal year 1992. This message reports three new deferrals and revises the amounts of two deferrals previously reported. We have reviewed these deferrals and found them to be in accordance with the Impoundment Control Act, 2 U.S.C. §§ 681-688, as amended. Enclosure I provides specific information on four of the deferrals, which we believe will be useful to the Congress in its examination of the message. Enclosure II provides a list of the deferrals as reported by the President.

We also note that an unauthorized withholding in the VA Major Construction account reported by our Office on October 2, 1991, no longer exists. GAO/OGC-91-12, B-241514.13, Oct., 2, 1991. Subsequent to our October 2 report, VA deleted the renovation of Building Two, the third of a three phase project at the VA Medical Center in Dallas, Texas, from the project, except to the extent Building Two connects to the Clinical Addition (phase two). The VA notified Congress of this scope change in its Fiscal Year 1993 Budget Submission for Construction Programs (January 1992). We understand from VA officials that the balance of funds budgeted for the design of the renovation of Building Two are available to offset design and construction costs of phase one, the Spinal Cord Injury Center, and phase two, the Clinical Addition.

for *Milton J. Fowler*
Comptroller General
of the United States

Enclosures

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COMMENTS ON THE SECOND SPECIAL MESSAGE**FUNDS APPROPRIATED TO THE PRESIDENT:**

D92-1A International Security Assistance
 Economic Support Fund
 Amount Deferred: \$1,868,089,065
11X1037 111/21037
112/31037

The latest apportionment statements for these accounts show total budgetary resources of \$1,944,404,329, not \$1,937,890,394, as reflected in the message. Also, according to OMB's latest cumulative report, submitted to the Congress on January 9, 1992 and the latest apportionment statements for these accounts, the amount currently deferred is \$793,981,980 and not \$1,868,089,065 as reflected in the message. This change is due to subsequent releases of funds in these accounts.

D92-8 International Security Assistance
 Foreign Military Financing
 Amount Deferred: \$1,908,000,000
1121082

The latest apportionment statement for this account shows that an additional \$777,300,000 of the deferred amount has been released. Thus, the amount currently deferred is \$1,130,700,000 and not \$1,908,000,000 as reported in the message.

DEPARTMENT OF STATE:

D92-6A Bureau of Refugee Programs
 United States Emergency Refugee and
 Migration Assistance Fund
 Amount Deferred: \$54,802,650
11X0040

According to OMB's latest cumulative report submitted to the Congress on January 9, 1992 and the latest apportionment statement for this account, \$7,000,000 of the previously deferred amount has been released. Thus, the amount currently deferred is \$47,802,650 not \$54,802,650 as reflected in the message.

DEPARTMENT OF AGRICULTURE:

D92-10

Forest Service
Expenses, Brush Disposal
Amount Deferred: \$101,006,495
12X5206

According to the latest apportionment statement for this account, the amount currently deferred is \$72,627,985 and not \$101,006,495, as reported in the message.

CONTENTS OF SPECIAL MESSAGE
(in thousands of dollars)
 (as reported by the President)

| <u>DEFERRAL NO.</u> | <u>ITEM</u> | <u>BUDGET AUTHORITY</u> |
|---------------------|---|-------------------------|
| | Funds Appropriated to the President: | |
| | International Security Assistance: | |
| D92-1A | Economic support fund..... | 1,868,089 |
| D92-8 | Foreign military financing..... | 1,908,000 |
| | Agency for International Development: | |
| | International disaster assistance, | |
| D92-9 | Demobilization and transition fund..... | 13,000 |
| | Department of Agriculture: | |
| | Forest Service: | |
| D92-10 | Expenses, brush disposal..... | 101,006 |
| | Department of State: | |
| | Bureau of Refugee Programs: | |
| D92-6A | United States emergency refugee and migration fund..... | 54,803 |
| | Total, deferrals..... | 3,944,898 |

SUMMARY OF SPECIAL MESSAGE
FISCAL YEAR 1992
(in thousands of dollars)

| | <u>RESCISSIONS</u> | <u>DEFERRALS</u> |
|---|--------------------|------------------|
| Second special message: | | |
| New items..... | --- | 2,022,006 |
| Revisions to previous special message..... | --- | 1,648,062 |
| | | |
| Effects of the second special message..... | --- | 3,670,068 |
| Amounts from previous special message... | --- | 1,817,020 |
| | | |
| Total amount proposed to date in all special messages..... | --- | 5,487,088 |