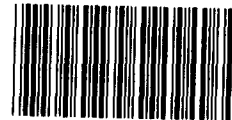




**Comptroller General  
of the United States**

Washington, D.C. 20548

B-250728.4



148496

February 5, 1993

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

On December 30, 1992, the President submitted his second special impoundment message for fiscal year 1993. The message reports two deferrals of budget authority and revises the amounts of three 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, et. seq., as amended.

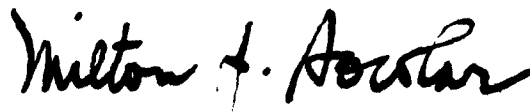
We also report an impoundment of Department of Agriculture budget authority that should have been but was not reported to the Congress by the President under the Impoundment Control Act. Section 1015(a) of the Act, 2 U.S.C. § 686(a), requires the Comptroller General to report to the Congress whenever he finds that any officer or employee of the United States is to establish a reserve or has ordered, permitted, or approved of such a reserve of budget authority, and the President has failed to transmit a special impoundment message with respect to such a reserve. This letter is submitted in accordance with section 1015(a) and has the same effect as if it were a special message transmitted by the President.

The impoundment occurs in the Department of Agriculture, Forest Service Timber Salvage Sales account (Acct. No. 12X5204). According to the latest apportionment statement for this account, dated December 30, 1992, \$222,994,486, out of total budgetary resources of \$422,994,486, is being deferred by the Forest Service. This account has been subject to similar deferrals in the past (see President's 103rd Special Message for Fiscal Year 1992, Deferral No. 92-11A). Apparently, the failure to report this otherwise routine deferral was merely an oversight on the part of OMB. We find this deferral to be in accordance with the Impoundment Control Act and, pursuant to the Act, we are apprising the Congress of this unreported withholding of budget authority.

GAO/OGC-93-4

056446/148496

Enclosure I provides specific information with regard to 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.

*ja*   
Comptroller General  
of the United States

Enclosures

**COMMENTS ON THE SECOND SPECIAL MESSAGE****DEPARTMENT OF AGRICULTURE****D93-4A**

Forest Service  
 Expenses, Brush Disposal  
 Amount Deferred: \$46,076,279  
12X5206

The most recent apportionment schedule for this account, dated December 10, 1992, reflects that due to a greater than anticipated carryover of unobligated balances, the amount of total budgetary resources is \$115,095,879 and not \$115,088,279 as reported in the message. As a result, the amount deferred is currently \$46,083,879 and not \$46,076,279 as reported in the message.

**FUNDS APPROPRIATED TO THE PRESIDENT****D93-1A**

International Security Assistance  
 Economic Support Fund  
 Amount Deferred: \$1,985,510,887  
112/31037      113/41037  
11X1037

The latest apportionment schedules for these accounts show total budgetary resources to be \$3,223,909,585 rather than \$3,223,991,081 as reported in the message. The latest apportionment statements for these accounts also show the amount deferred is \$1,722,079,469 and not \$1,985,510,887 as shown in the message. This change reflects subsequent releases of funds from these accounts.

**D93-9**

International Security Assistance  
 Foreign Military Financing Program  
 Amount Deferred: \$149,200,000  
1131085

According to OMB's most recent cumulative report, submitted to the Congress on January 8, 1993, as well as the most recent apportionment statement for his account, \$138,997,000 of the amount reported as deferred has been released. The amount currently deferred is \$10,203,000.

**CONTENTS OF SPECIAL MESSAGE**  
**(in thousands of dollars)**

<u>DEFERRAL NO.</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	<b>Funds Appropriated to the President:</b>	
	<b>International Security Assistance:</b>	
D93-1A	Economic support fund.....	1,985,511
D93-8	Foreign military financing grants.....	1,487,000
D93-9	Foreign military financing program.....	149,200
	 <b>Department of Agriculture:</b>	
	<b>Forest Service:</b>	
D93-4A	Expenses, brush disposal.....	46,076
	 <b>Department of State:</b>	
	<b>Bureau of Refugee Programs:</b>	
D93-7A	United States emergency refugee and migration fund.....	57,884
	 <b>Total, deferrals.....</b>	<hr/> 3,725,671