



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

B-255338.13

July 22, 1994

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

On June 8, the President submitted to the Congress his sixth special impoundment message for fiscal year 1994. The message reports two revised deferrals of budget authority previously reported. We have reviewed the deferrals and, with the exception noted below, find them to be in accordance with the Impoundment Control Act, 2 U.S.C. § 681, et seq., as amended.

Although both revised deferrals were reported by the President on June 8, 1994, the apportionment and reapportionment schedules for both accounts show that the increased amounts of budget authority reported as deferred have actually been deferred since February 9, 1994, four months ago. At that time the agency and OMB had available all the information necessary to report the increased amount deferred. While the executive branch has a reasonable amount of time to report deferral actions, GAO/OGC-94-17, B-255338.2, Nov. 5, 1993, in our opinion four months constitutes an excessive amount of time to report the revised deferrals to the Congress under the Impoundment Control Act. OMB has informed our Office that the delay in reporting was merely an oversight.

The enclosure provides a list of the revised deferrals as reported by the President.

for James F. Hirschman
Comptroller General
of the United States
Enclosure

CONTENTS OF SPECIAL MESSAGE
(in thousands of dollars)

(as reported by the President)

<u>DEFERRAL NO.</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	Department of Agriculture:	
	Forest Service:	
D94-3A	Cooperative work.....	506,741
D94-4A	Expenses, brush disposal.....	48,425
		<hr/>
	Total, deferrals.....	555,166