



**Comptroller General  
of the United States**

Washington, D.C. 20548

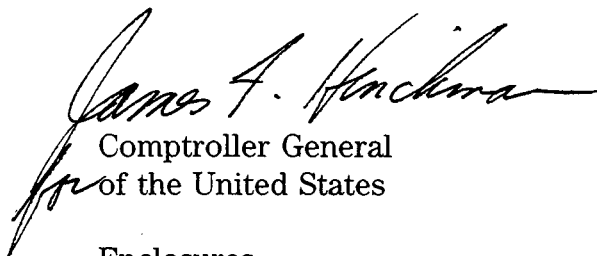
B-271221

April 16, 1996

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

On February 21, 1996, the President submitted to the Congress his second special impoundment message for fiscal year 1996. The message reports three rescissions of budget authority. On February 23, 1996, the President submitted to the Congress his third special impoundment message for fiscal year 1996. The message reports one revised deferral, and three deferrals of budget authority as well as four proposed rescissions of budget authority. Also, on March 5, 1996, the President submitted to the Congress his fourth special impoundment message for fiscal year 1996. The message reports one revised deferral, and two proposed rescissions of budget authority. We have reviewed the deferrals and rescissions contained in the three special messages and found them to be in accordance with the Impoundment Control Act, 2 U.S.C. § 681, et seq., as amended.

Enclosure I provides specific information with regard to seven of the deferrals and rescissions reported in the second, third and fourth special messages. Enclosure II provides lists of the deferrals and proposed rescissions as submitted by the President in his special messages.

  
Comptroller General  
of the United States

Enclosures

066267/156620

**COMMENTS ON THE SECOND, THIRD, AND  
FOURTH SPECIAL MESSAGES  
FOR FISCAL YEAR 1996**

**DEPARTMENT OF AGRICULTURE**

**R96-8**                      Cooperative State Research, Education, and Extension  
Service  
Buildings and Facilities  
Amount Proposed for Rescission: \$12,000,000  
12X1501

According to the latest apportionment statement for this account dated March 7, 1996, total budgetary resources are \$67,047,389 and not \$57,838,000 as reported by the President.

**DEPARTMENT OF DEFENSE**

**R96-1**                      Missile Procurement  
Air Force  
Amount Proposed for Rescission: \$310,000,000  
Account I.D.: 57-3020-1-051

**R96-2**                      Other Procurement  
Air Force  
Amount Proposed for Rescission: \$265,000,000  
Account I.D.: 57-3080-1-051

**R96-3**                      Research, Development, Test & Evaluation  
Air Force  
Amount Proposed for Rescission: \$245,000,000  
Account I.D.: 57-3600-1-051

Because these three proposed rescissions derive from Secret/Classified programs, our Office received only the Unclassified attachments and not the Secret attachments that contained the otherwise routine budgetary information attached to other rescission proposals. Our Office, however, orally confirmed with appropriate agency officials that the appropriation account titles and the amounts of proposed rescissions shown on the President's second special message are accurate.

**R96-4**                      Research, Development, Test & Evaluation  
    Army  
    Amount Proposed for Rescission: \$19,500,000  
    216/72040

According to the latest apportionment statement for this account dated March 6, 1996, total budgetary resources are \$5,317,093,529 and not \$4,785,622,000 as reported by the President.

#### **FUNDS APPROPRIATED TO THE PRESIDENT**

**D96-1A**                      International Security Assistance  
    Economic Support Fund and International  
    Fund for Ireland  
    Amount Deferred: \$2,017,076,000  
    725/61037    726/71037    72X1037

According to the latest apportionment statement for this account dated February 19, 1996, the amount deferred has been reduced to \$1,073,575,000 due to subsequent releases.

#### **GENERAL SERVICES ADMINISTRATION**

**R96-9**                      Real Property Activities  
    Federal Buildings Fund  
    Amount Proposed for Rescission: \$3,500,000  
    47X4542

According to OMB these funds are not being withheld from obligation.

## President's Second Special Message

**CONTENTS OF SPECIAL MESSAGE**

(in thousands of dollars)

<b><u>Rescission</u></b> <b><u>      No.</u></b> <b><u>Resources</u></b>	<b><u>ITEM</u></b>	<b>Budgetary</b>
R96-1	Missile Procurement Air Force.....	310,000
R96-2	Other Procurement Air Force.....	265,000
R96-3	Research, Development, Test & Evaluation Air Force.....	<u>245,000</u>
	Total Rescissions.....	820,000

**CONTENTS OF SPECIAL MESSAGE**

(in thousands of dollars)

Deferral No	ITEM	<u>Budgetary Resources</u>
<b>Funds Appropriated to the President:</b>		
International Security Assistance:		
D96-1A	Economic support fund and International fund for Ireland .....	2,017,076
D96-4	Foreign military financing program.....	1,385,140
D96-5	Foreign military financing loan program.....	64,400
Agency for International Development:		
D96-6	International disaster assistance, Executive.....	124,625
Total, deferrals.....		3,591,241

Rescission No	ITEM	<u>Budgetary Resources</u>
<b>Department of Defense:</b>		
Research, Development, Test, and Evaluation:		
R96-4	Research, development, test, and evaluation, Army.....	19,500
R96-5	Research, development, test, and evaluation, Navy.....	35,000
R96-6	Research, development, test, and evaluation, Air Force.....	44,900
R96-7	Research, development, test, and evaluation, Defense-wide.....	40,600
Total, rescissions.....		140,000

**CONTENTS OF SPECIAL MESSAGE**

(in thousands of dollars)

<u>Deferral No.</u>	<u>ITEM</u>	<u>Budgetary Resources</u>
	<b>Department of State:</b>	
	Other:	
D96-3A	United States emergency refugee and migration assistance fund.....	91,031

<u>Rescission No.</u>	<u>ITEM</u>	<u>Budgetary Resources</u>
	<b>Department of Agriculture:</b>	
	Cooperative State Research, Education, and Extension Service:	
R96-8	Buildings and facilities.....	12,000
	<b>General Services Administration:</b>	
	Real Property Activities:	
R96-9	Federal buildings fund.....	3,500
	Total, rescissions.....	15,500