

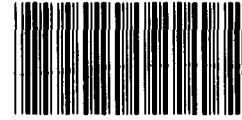
145296



Comptroller General  
of the United States

Washington, D.C. 20548

B-246096.1




145296

November 12, 1991

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

On September 30, 1991, the President submitted to the Congress his seventh special impoundment message for fiscal year 1991 and his first special message for fiscal year 1992. The seventh special message, submitted the last day of fiscal year 1991, reported one deferral of fiscal year 1991 funds for the International Disaster Assistance, Executive, account (D91-11). The first special message reports seven deferrals of budget authority. 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.

Enclosure I provides specific information with regard to three of the deferrals which we believe will be useful to the Congress in its examination of the messages including information regarding the late reporting of deferral number D91-11. Enclosure II provides a list of the deferrals as reported by the President.

*for*   
Comptroller General  
of the United States

Enclosures

GAO/OGC-92-3

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**COMMENTS ON THE SEVENTH AND FIRST SPECIAL MESSAGES  
FUNDS APPROPRIATED TO THE PRESIDENT**

**D92-1**                    International Security Assistance  
Economic Support Fund  
Amount Deferred: \$244,777,065  
11X1037                    111/21037

According to the most recent apportionment schedules for this account, dated September 24, 1991, and September 30, 1991, \$60,000,000 has been released. Thus, the amount currently deferred is \$184,777,065 and not \$244,777,065 as shown in the message.

**D91-11**                    Agency for International Development  
**D92-2**                    International Disaster Assistance, Executive  
Amount Deferred D91-11: \$86,959,992  
Amount Deferred D92-2: \$40,703,701  
11X1035

Since deferral number D91-11 involves no-year appropriations and some budget authority remains deferred, it has been reported again for fiscal year 1992 as deferral number D92-2.

We note that an apportionment schedule dated May 24, 1991 shows that AID requested \$4,717,942 in budget authority (out of \$50,554,856 in total budgetary resources) be deferred and the account was so apportioned by OMB. A subsequent apportionment schedule, dated July 13, 1991, reflects a large increase in budget authority due to a transfer from the Defense Cooperation Account pursuant to Pub. L. 102-55, 105 Stat. 290, 291 (1991) and a corresponding increase in the amount of the deferral. The deferral, however, was not reported to the Congress until September 30, 1991. In response to our inquiries, OMB explained that the failure to report the deferral in any of the earlier fiscal year 1991 special messages was the result of an oversight.

The most recent apportionment schedule for this account, dated September 30, 1991, shows that the amount currently deferred in fiscal year 1992 is \$36,703,701 and not \$86,959,992 as reflected in deferral number D91-11 or \$40,703,701 as shown in deferral number D92-2. This change reflects subsequent releases of funds in this account.

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

<u>DEFERRAL NO.</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	<b>Funds Appropriated to the President:</b>	
	<b>Agency for International Development</b>	
	<b>International disaster assistance,</b>	
D91-11	<b>Executive.....</b>	86,960
		<hr/>
	<b>Total, deferral.....</b>	<b>86,960</b>
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	<b>Funds Appropriated to the President:</b>	
	<b>International Security Assistance:</b>	
D92-1	<b>Economic support fund.....</b>	244,777
	<b>Agency for International Development</b>	
	<b>International disaster assistance,</b>	
D92-2	<b>Executive.....</b>	40,704
	<b>Department of Agriculture:</b>	
	<b>Forest Service:</b>	
D92-3	<b>Cooperative work.....</b>	482,378
	<b>Department of Defense, Civil:</b>	
D92-4	<b>Wildlife conservation.....</b>	1,416
	<b>Department of Health and Human Services:</b>	
	<b>Social Security Administration:</b>	
D92-5	<b>Limitation on administrative expenses .....</b>	7,317
	<b>Department of State:</b>	
	<b>Bureau of Refugee Programs:</b>	
D92-6	<b>United States emergency refugee and migration fund.....</b>	30,053
	<b>Department of Transportation:</b>	
	<b>Federal Aviation Administration:</b>	
D92-7	<b>Facilities and equipment, Airport and airway trust fund.....</b>	1,010,375
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	<b>Total, deferrals.....</b>	<b>1,817,020</b>