

146660



Comptroller General
of the United States

Washington, D.C. 20548

B-246096.9

May 18, 1992

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

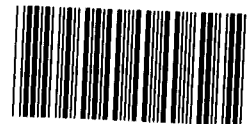
On April 8, 1992, the President submitted to the Congress his 73rd special impoundment message for fiscal year 1992, and on April 9, 1992, the President submitted to the Congress his 74th through 101st special impoundment messages for fiscal year 1992. The message submitted on April 8 reports one proposed rescission of budget authority, and the messages submitted on April 9 report 28 proposed rescissions of budget authority. We have reviewed the proposed rescissions and found them to be in accordance with the Impoundment Control Act, 2 U.S.C. § 681, et seq., as amended.

With regard to the rescission proposals, section 1012(b) of the Act requires that funds proposed for rescission be made available for obligation unless the Congress completes action on rescission bills within the 45-day period of continuous Congressional session following the day such proposal is received by the Congress. As the Congressional Calendar now stands, our Office and the Office of Management and Budget have agreed that the 45-day period for the message submitted on April 8 is scheduled to end on June 18, 1992, and the 45-day period for the messages submitted on April 9 is scheduled to end on June 19, 1992.

Enclosure I provides specific information with regard to the rescissions which we believe will be useful to the Congress in its examination of the message.

Wilton J. Fowler

Acting Comptroller General
of the United States



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Enclosure

GAO/OGC-92-10

054393/146660

COMMENTS ON THE 73RD THROUGH 101ST SPECIAL MESSAGES**DEPARTMENT OF DEFENSE**

D92-104 Procurement
Procurement of Weapons and Tracked
Combat Vehicles, Army
Amount Proposed for Rescission: \$225,000,000
212/42033

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,273,510,000 and not \$2,297,774,412 as reported in the message. Agency officials noted that an error was made by including fiscal year 1991 budget authority in the totals for fiscal year 1992 budget authority.

D92-106 Procurement
Procurement of Weapons and Tracked
Combat Vehicles, Army
Amount Proposed for Rescission: \$17,600,000
212/42033

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,273,510,000 and not \$2,297,774,412 as reported in the message. Agency officials noted that an error was made by including fiscal year 1991 budget authority in the totals for fiscal year 1992 budget authority.

R92-109 Procurement
Weapons Procurement, Navy
Amount Proposed for Rescission: \$130,000,000
172/41507

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$4,624,147,000 and not \$6,270,061,018 as reported in the message. Agency officials have advised us that an error was made by including fiscal year 1991 budget authority in the totals for fiscal year 1992 budget authority.

R92-110 Procurement
Weapons Procurement, Navy
Proposed for Rescission: \$4,000,000
172/41507

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$4,624,147,000 and not \$6,270,061,018 as reported in the message. Agency officials advised us that an error was made

by including fiscal year 1991 budget authority in the totals for fiscal year 1992 budget authority.

R92-111 Procurement
Weapons Procurement, Navy
Amount Proposed for Rescission: \$60,000,000
171/31507

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,645,914,018 and not \$6,270,061,018 as reported in the message. Agency officials advised us that an error was made by including fiscal year 1992 budget with budget authority appropriated and available for fiscal years 1991-1993.

R92-116 Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescissions: \$21,000,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

R92-117 Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescission: \$799,300,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

R92-118 Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescission: \$67,000,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

R92-119 Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescission: \$9,300,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

R92-120 Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescission: \$45,000,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

R92-121 Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescission: \$15,000,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

R92-122 Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescission: \$15,000,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

R92-123 Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescission: \$60,000,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

R92-124

Procurement
National Guard and Reserve Equipment
Amount Proposed for Rescission: \$15,000,000
972/40350

According to the latest apportionment schedule for this account, dated April 10, 1992, total budgetary resources are \$1,904,340,000 and not \$1,920,780,000 as reported in the message.

DEPARTMENT OF ENERGY

R92-34

Energy Programs
Fossil Energy Research and Development
Amount Proposed for Rescission: \$144,590
09X0223

According to a Department official the amount of budget authority estimated as available for rescission should be reduced by \$22,500 to account for obligations incurred against this account.