

138830



**Comptroller General
of the United States**

Washington, D.C. 20548



138830

B-233179.5

June 2, 1989

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

On April 18, 1989, the President submitted to the Congress his fourth special impoundment message for fiscal year 1989. This message revises the amounts of five 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, as amended.

Enclosure I provides specific information on one of 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.

Milton J. Fowler

**Acting Comptroller General
of the United States**

Enclosures

GAO/OGC-89-10

04566/138830

COMMENTS ON THE FOURTH SPECIAL MESSAGE

Department of Agriculture

D89-4A Forest Service
Cooperative Work
Amount Deferred: \$508,000,000
12x8028

OMB's cumulative report submitted to Congress on May 8, 1989, and the most recent apportionment schedule dated April 21, 1989, show that the budget authority reported in this message as deferred is no longer being deferred.

The amount previously shown as deferred represented a transfer of \$508,000,000 made from the Cooperative Work account to the National Forest System account to cover forest fire fighting costs for fiscal years 1987 and 1988. OMB has informed us that the \$508,000,000 has, in fact, been obligated. OMB stated that the Forest Service incorrectly carried the budget authority as a deferred amount because it regards the \$508,000,000 as a transfer that is expected to be repaid upon enactment of appropriations.

Total budgetary resources should be \$473,690,725 not \$978,690,725 as reported in the message. The \$473,690,725 does not include the \$508,000,000 transferred for forest fire fighting. Also, the most recent apportionment schedule, dated April 21, 1989, reflects an increase of \$3,000,000 for additional cooperative work; the increase derives from anticipated payments from States, counties, timber sale operators and other sources.