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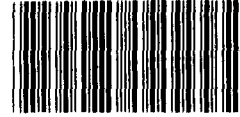


**Comptroller General
of the United States**

Washington, D.C. 20548

February 25, 1991

B-241514.3



143298

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

On January 9, 1991, the President submitted to the Congress his second special impoundment message for fiscal year 1991. This message reports two new deferrals and revises the amounts of four 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, et. seq., as amended.

Enclosure I provides specific information on three 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.

for *Milton J. Scovel*
Comptroller General
of the United States

Enclosures

GAO/OGC-91-4

050442 / 143298

COMMENTS ON THE SECOND SPECIAL MESSAGE**FUNDS APPROPRIATED TO THE PRESIDENT:**

D91-1A International Security Assistance
Economic Support Fund
Amount Deferred: \$2,092,829,284
11X1037 111/21037
110/11037

The latest apportionment statements for these accounts show total budgetary resources of \$3,347,966,398 and not \$3,342,779,021 as reflected in the message. According to OMB's cumulative report, submitted to the Congress on February 7, 1991, and the latest apportionment statements for these accounts the amount deferred is \$1,895,176,000 and not \$2,092,829,284 as shown in the message. This change reflects subsequent releases of funds from these accounts.

D91-8 International Security Assistance
Foreign Military Financing
Amount Deferred: \$4,820,649,305
1111082

According to OMB's cumulative report, submitted to the Congress on February 7, 1991, as well as the most recent apportionment statement for this account, \$1,595,195,000 of the amount reported as deferred has been released. The amount currently deferred is \$3,225,454,305.

DEPARTMENT OF STATE:

D91-6A Bureau of Refugee Programs
United States Emergency Refugee
and Migration Assistance Fund
Amount Deferred: \$59,036,000
11X0040

According to the most recent apportionment schedule for this account, dated January 14, 1991, total budgetary resources are \$60,537,650 not \$60,536,000 as reported in the message. The apportionment schedule reflects an additional \$1,650 in actual unobligated balance brought forward from the prior fiscal year. Furthermore, according to the latest apportionment statement for this account, \$12,100,000 of the amount reported in the message as deferred has been released. The amount currently deferred is \$46,937,650.

CONTENTS OF SPECIAL MESSAGE**(In thousands of dollars)**

(as reported by the President)

<u>DEFERRAL NO.</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
Funds Appropriated to the President:		
International Security Assistance:		
D91-1A	Economic support fund.....	2,092,829
D91-8	Foreign military financing.....	4,820,649
D91-9	Peacekeeping operations.....	5,177
Department of Agriculture:		
Forest Service:		
D91-3A	Cooperative work.....	509,040
Department of State:		
Bureau of Refugee Programs:		
D91-6A	United States emergency refugee and migration fund.....	59,036
Department of Transportation:		
Federal Aviation Administration:		
D91-7A	Facilities and equipment, Airport and airway trust fund.....	<u>1,607,132</u>
	Total deferrals.....	9,093,864