

REVIEW OF THE PRESIDENT'S FIFTH SPECIAL  
IMPOUNDMENT MESSAGE FOR FISCAL YEAR 1996

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COMMUNICATION

FROM

THE COMPTROLLER GENERAL OF THE  
UNITED STATES

TRANSMITTING

A REVIEW OF THE PRESIDENT'S FIFTH SPECIAL IMPOUNDMENT  
MESSAGE FOR FISCAL YEAR 1996, PURSUANT TO 2 U.S.C. 685



MAY 9, 1996.—Referred to the Committee on Appropriations and ordered  
to be printed

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Comptroller General  
of the United States  
Washington, D.C. 20548

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B-271439

April 29, 1996

The Honorable Newt Gingrich  
Speaker of the House of Representatives

Dear Mr. Speaker:

On March 13, 1996, the President submitted to the Congress his fifth special impoundment message for fiscal year 1996. The message reports five proposed rescissions of budget authority numbers R96-21 through R96-25.<sup>1</sup> We have reviewed the proposed rescissions contained in the fifth special message 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 the proposed rescissions reported in the fifth special message. Enclosure II provides lists of the proposed rescissions as submitted by the President in his special message.

Sincerely,

A handwritten signature in black ink, appearing to read "James A. Hendon".

Comptroller General  
of the United States

Enclosures

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<sup>1</sup>On April 12, 1996 the Administration submitted proposed rescissions numbered R96-11 through R96-20 to the Congress in its sixth special impoundment message.

**COMMENTS ON THE FIFTH SPECIAL MESSAGE  
FOR FISCAL YEAR 1996**

**DEPARTMENT OF DEFENSE**

<b><u>R96-21</u></b>	Military Construction Army Amount Proposed for Rescission: \$ 10,000,000 <u>216/02050</u>
<b><u>R96-22</u></b>	Military Construction Navy Amount Proposed for Rescission: \$ 8,000,000 <u>176/01205</u>
<b><u>R96-23</u></b>	Military Construction Air Force Amount Proposed for Rescission: \$ 15,000,000 <u>576/03300</u>
<b><u>R96-24</u></b>	Military Construction Defense-Wide Amount Proposed for Rescission: \$ 13,000,000 <u>976/00500</u>
<b><u>R96-25</u></b>	Military Construction Air National Guard Amount Proposed for Rescission: \$ 4,000,000 <u>576/03830</u>

The figures shown for budgetary resources on the President's impoundment report do not match the corresponding figures shown on the Department of Defense apportionment schedules for these Military Construction accounts. According to OMB, the apportionment statements for these accounts show less total budgetary resources than those reported by the President in his special message because only fiscal year 1996 reimbursements and transfers are reflected on the apportionment statement. The apportionment statements do not reflect reimbursables or carryovers from prior fiscal years. (Military Construction are typically available for 5 years.) OMB confirmed, however, that the President's special message contains prior fiscal year carryovers of budget authority and accurately reflects total budgetary resources in these accounts.

GAO/OGC-96-7

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

<u>Rescission No</u>	<u>ITEM</u>	<u>Budgetary Resources</u>
	<b>Department of Defense:</b>	
	Military Construction:	
R96-21	Military construction, Army.....	10,000
R96-22	Military construction, Navy.....	8,000
R96-23	Military construction, Air Force.....	15,000
R96-24	Military construction, Defense-wide.....	13,000
R96-25	Military construction, Air National Guard.....	4,000
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	Total, rescissions.....	50,000