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IMPOUNDMENT CONTROL ACT

Use and Impact of Rescission Procedures

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Highlights of [GAO-10-320T](#), a testimony before the Subcommittee on Federal Financial Management, Government Information, Federal Services, and International Security, Committee on Homeland Security and Governmental Affairs, U.S. Senate

Why GAO Did This Study

The Impoundment Control Act of 1974 (ICA) was enacted to tighten congressional control over presidential impoundments and establish a procedure under which Congress could consider the merits of rescissions proposed by the President. Under the ICA the President may propose a rescission when he wishes to withhold funds from obligation permanently or submit a deferral when the withholding of funds is temporary. Funds proposed for rescission may be withheld from obligation for 45 days of continuous congressional session. If Congress does not approve the rescission during this period, the President must release the funds on the 46th day. The ICA also provides a special discharge procedure permitting 20 percent of the members of either house to force a floor vote on any presidential rescission proposal.

In March 2009, at the request of the Chairman and Vice Chairman, Committee on Appropriations, U.S. Senate, we prepared statistical data concerning rescissions proposed and enacted since the passage of the ICA in 1974. As requested by the Subcommittee, this testimony discusses the use and impact of the rescission procedures under the ICA and includes the statistical data we prepared earlier this year.

[View GAO-10-320T or key components.](#)
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IMPOUNDMENT CONTROL ACT

Use and Impact of Rescission Procedures

What GAO Found

Since 1974, presidents have submitted rescission proposals totaling \$76 billion, of which Congress accepted and rescinded \$25 billion. Both Republican and Democratic presidents have submitted rescission proposals since the enactment of the ICA in 1974. The number and dollar values proposed have varied widely with each administration. For example, the Reagan administration proposed the highest number (245 in 1985) and the highest dollar value (\$15.4 billion in 1981). On the other hand, President George W. Bush did not submit any proposals under the ICA. In October 2005, however, President Bush sent a letter to Congress proposing the “cancellation” and rescission of budget authority. The Office of Management and Budget stated that the letter was not a special message proposing rescissions under the ICA. Nevertheless, 7 agencies withheld budget authority from 12 programs in anticipation of congressional enactment of the proposals the President made in his letter. Since the President had not transmitted a special message to Congress under the ICA, we found that the 7 agencies withheld budget authority in violation of the ICA.

Since 1974, Congress has approved about 39 percent of presidential rescission proposals, totaling about 33 percent of the budget authority proposed for rescission. The approval rate varies by administration. In the Clinton administration, Congress approved about 67 percent of the rescission proposals, covering 54 percent of the budget authority proposed for rescission. In the George H.W. Bush administration, Congress approved about 20 percent of the proposals, covering 18 percent of the budget authority proposed for rescission.

Congress, on its own initiative, has made increasing use of rescissions as a tool to revise enacted budget authority. Overall, since 1974, congressionally initiated rescissions total about \$197 billion. This amount exceeds the approximately \$76 billion proposed by all presidents since 1974. While these statistics highlight Congress’ increasing use of rescissions, the amounts rescinded, relative to the entire federal budget, make clear that rescissions have not been a major tool to reduce spending. This is in part because discretionary budget authority—the only spending for which rescissions can be proposed—constitutes approximately 40 percent of federal spending.

Mr. Chairman and Members of the Committee:

I am pleased to be here today to discuss the Government Accountability Office's role in the congressional rescission process and to provide some perspective on the use and impact of rescissions.

The Impoundment Control Act of 1974 (ICA) was enacted to tighten congressional control over presidential impoundments and establish a procedure under which Congress could consider the merits of impoundments proposed by the President. Under the ICA, the President may propose a rescission when he wishes to withhold funds from obligation permanently or submit a deferral when the withholding of funds is temporary. Funds proposed for rescission may be withheld from obligation for 45 days of continuous congressional session. If Congress does not approve the rescission during this period, the President must release the funds on the 46th day. The ICA also provides a special discharge procedure permitting 20 percent of the members of either house to force a floor vote on any presidential rescission proposal.

Rescissions under the ICA have not historically served as a significant spending reduction tool. Since enactment of the ICA in 1974, presidents have proposed 1,178 rescissions totaling \$76 billion. Congress has accepted 461 of those proposals (39%), totaling \$25 billion (33%). During this period, Congress has initiated \$197.1 billion in rescissions to revise spending decisions.

The Comptroller General's Role

As this committee knows, the President is required to send a copy of the special message proposing rescissions or deferrals to the Comptroller General on the same day it is sent to Congress. Under the ICA, the Comptroller General is required to review each special message and report his findings to Congress as soon as practicable. We review each message to verify the facts surrounding, as well as the justification for, and the estimated program effect of, the proposed impoundment. We do this by talking with program officials, reviewing the latest agency budget documents, and discussing the proposed rescission with Office of Management and Budget (OMB) officials. We also review each message to ensure that it is not misclassified, such as a rescission proposal reported as a deferral. We report our findings on each special message to Congress, typically within 25 working days after receipt of the President's message.

The ICA also requires the Comptroller General to report to Congress any impoundment which the President has failed to report. Obviously, it would

be impractical to attempt to continuously review every account of the government, but we have found that this is unnecessary. When an unreported withholding takes place, concerned Members or Committees of Congress, intended recipients, or our auditors typically bring it to our attention. In fact, we last reported that an agency had withheld funds from obligation in August of 2006 after the Senate Committee on Appropriations requested that we undertake an assessment of whether executive branch agencies had withheld funds that had been proposed for cancellation in President Bush's Budget for Fiscal Year 2007.

After the President submits an impoundment message to Congress, we are responsible for monitoring the status of affected funds. For example, we monitor deferred budget authority to ensure that the funds are released in time to allow for prudent obligation. Well before the expiration of deferred appropriations, we initiate inquiries at OMB to verify that the funds will not be permitted to expire. If it appears that funds may expire, we report the deferral to Congress as a de facto rescission. We also monitor the 45-day statutory time limit associated with proposed rescissions to ensure that funds are released promptly following congressional disapproval or the expiration of the 45-day time limit. If the funds are not promptly released after the expiration of the 45-day period, the Comptroller General is empowered to bring a civil action in the United States District Court for the District of Columbia to require release of the budget authority. Prior to bringing suit, the Comptroller General must report to the Speaker of the House of Representatives and the President of the Senate the circumstances giving rise to the need to bring suit. We may not initiate a suit until the passage of 25 days of continuous session of Congress.

During the initial years of the ICA, we filed 25-day reports on several occasions and filed suit on one occasion. In each case, the funds were released. In recent years, it has not been necessary to resort to these procedures.

Finally, we provide statistical summaries and analyses on the impoundment process, as an adjunct to the above roles. In the past, we informally provided a variety of data to Congress. As the level of interest in this area has increased, we have prepared and periodically submitted to Congress formal summaries of the number and dollar amounts of the President's proposed and enacted rescissions, and of congressionally

initiated rescissions.¹ Attachment I summarizes all proposed and enacted rescissions since 1974.

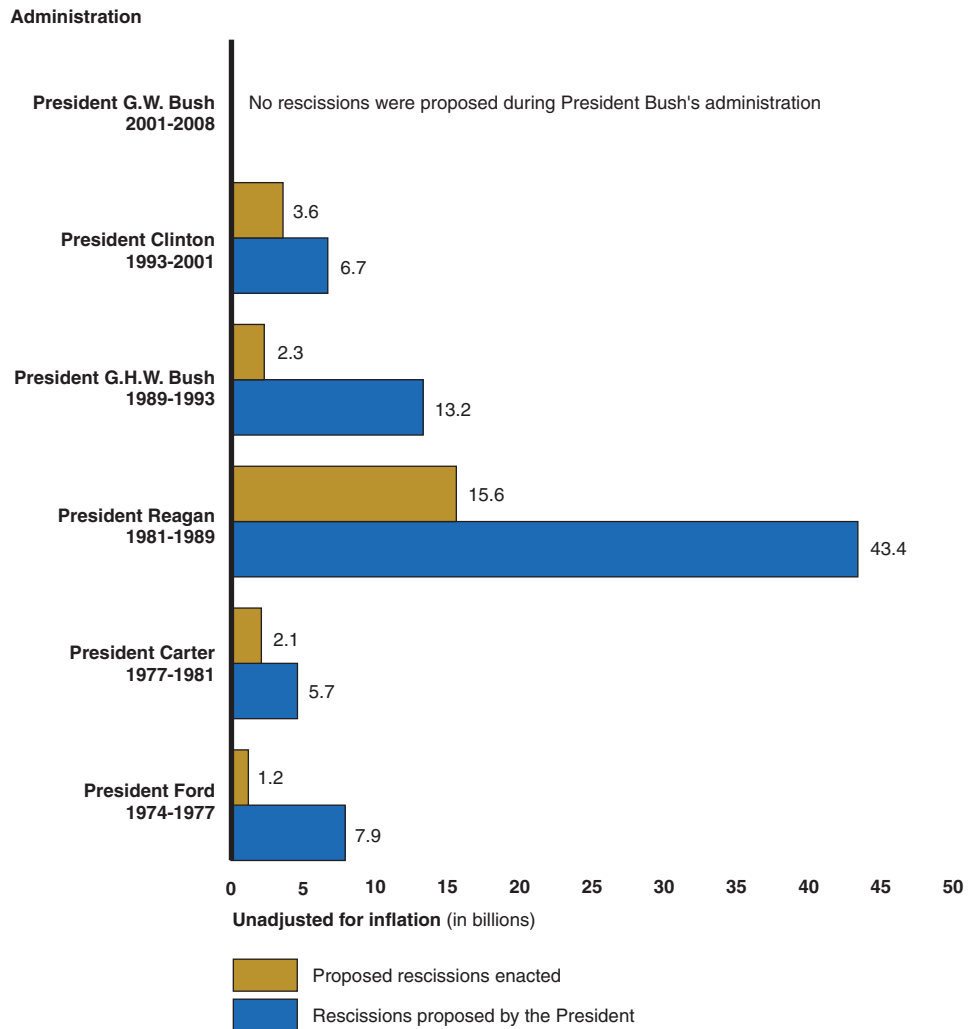
Mr. Chairman, I would now like to turn to our rescission data to provide some perspective on the use of rescissions by both the President and Congress since the ICA was enacted.

Use and Impact of the Rescission Process

Both Republican and Democratic presidents have submitted rescission proposals. As shown in Figure 1, the number and dollar values proposed have varied widely with each administration. For example, the Reagan administration proposed the highest number (245 in 1985) and highest dollar value (\$15.4 billion in 1981). On the other hand, President George W. Bush did not submit any proposals for rescission under the ICA.

¹ B-310950.2, Mar. 12, 2009.

Figure 1: Rescissions By Presidential Administration



Source: GAO analysis.

Although President George W. Bush submitted no special messages to Congress under the ICA, he did transmit communications to Congress that proposed the “cancellation” and rescission of budget authority. For example, in October 2005, the President sent a letter to Congress proposing the “cancellation” and rescission of \$2.3 billion from 53 different programs. Seven agencies withheld budget authority from obligation from 12 programs in anticipation of congressional enactment of the proposals the President made in his letter. When we asked OMB about the

President's letter and the proposed cancellations, OMB explained that the letter was not a special message under the ICA. Since the President had not transmitted a special message to Congress under the ICA, we found that the 7 agencies withheld budget authority in violation of the ICA.² President Bush made similar proposals for "cancellations" and rescissions in his budgets for fiscal years 2007 and 2008, which were not special messages under the ICA. For his budget proposal for fiscal year 2007, the President requested the "cancellation" or rescission of previously appropriated funds from 40 programs, administered by 13 agencies. This time only one agency withheld funds from obligation in violation of the ICA and released the funds after our inquiry.³

Since 1974, Congress has approved about 39 percent of presidential rescission proposals, totaling about 33 percent of the budget authority proposed for rescission. The approval rate varies by administration. In the Clinton administration, Congress approved about 67 percent of the proposals, covering 54 percent of the budget authority proposed for rescission. In the George H.W. Bush administration, Congress approved about 20 percent of the proposals, covering 18 percent of the budget authority proposed for rescission. The comparable numbers for the Reagan administration were about 36 percent of both the rescissions proposed and the associated budget authority. In the Carter administration, the comparable numbers were 56 percent of the rescissions proposed and 46 percent of the budget authority.

Congress, on its own initiative, has made increasing use of rescissions as a tool to revise enacted budget authority.⁴ As shown in Figure 2, Congress has not merely reacted to presidential proposals, but also has initiated its own rescissions. Overall, since 1974, congressionally initiated rescissions total about \$197 billion. This amount exceeds the approximately \$76 billion proposed by all presidents since 1974.⁵

² B-307122, Mar. 2, 2006.

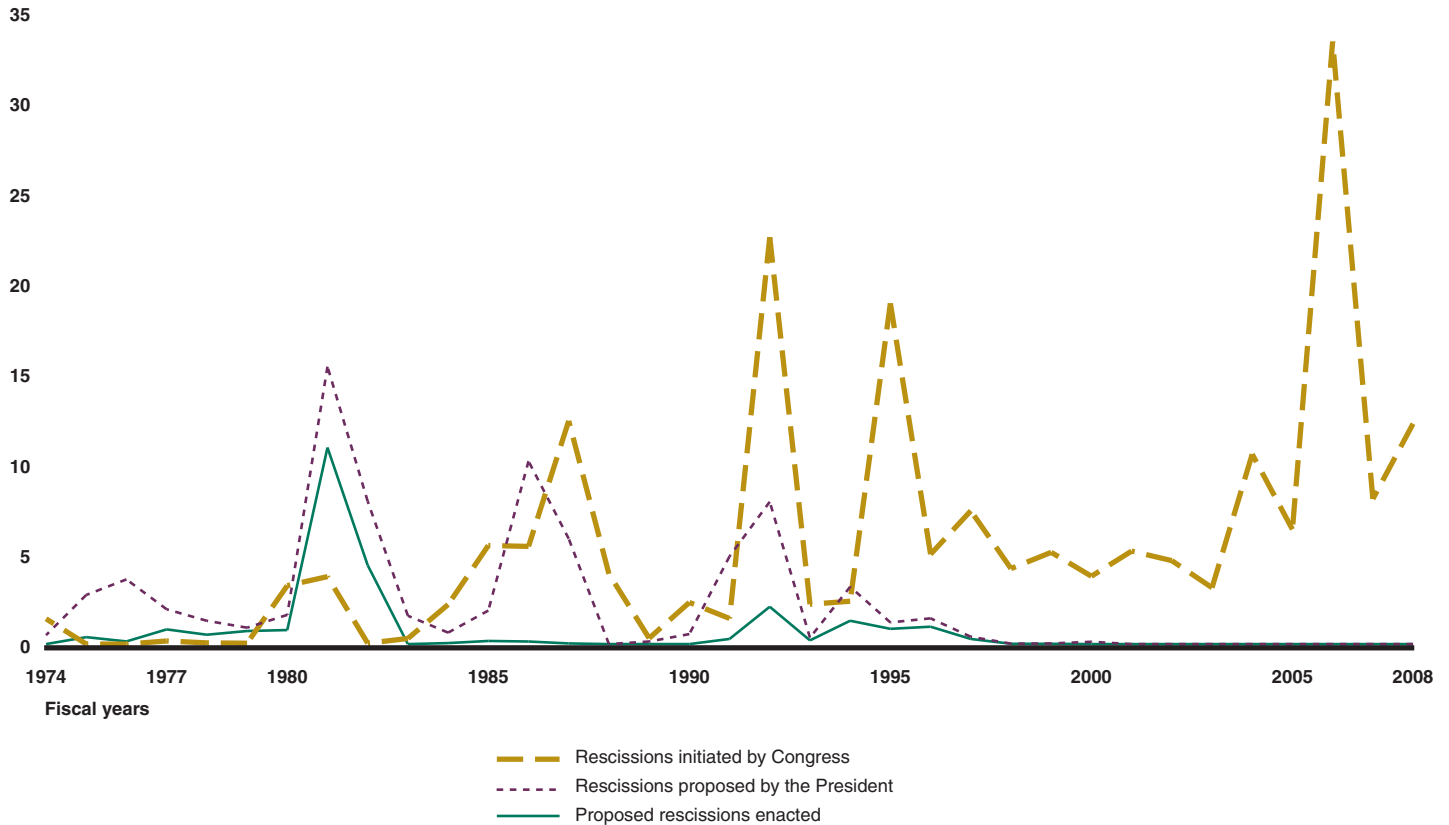
³ B-308011, Aug. 4, 2006.

⁴These congressionally initiated "rescissions" are independent of the Impoundment Control Act of 1974.

⁵These estimates do not include rescissions of an indefinite amount of budget authority; that is, rescissions that do not cancel a specific dollar value at the time of enactment.

Figure 2: Proposed Versus Enacted Rescissions 1974-2008

Unadjusted for inflation (in billions)



Source: GAO analysis.

These data suggest an evolution in the use of rescissions as a budgetary tool. In 1974, at the time of enactment of the Impoundment Control Act, the rescission procedure was envisioned as a mechanism to accommodate a President’s desire to impound funds by providing for congressional review and approval of presidential rescission proposals. Congress, of course, can always rescind enacted budget authority on its own initiative, either to reduce spending or to adjust spending priorities. Over time, the share of total rescissions enacted each year which were originally proposed by the President has fallen and the share originating in Congress has increased. Attachments I and II provide rescissions data by year and by presidential administration.

In the 11 years prior to the enactment of the Balanced Budget and Emergency Deficit Control Act of 1985, Congress enacted approximately \$18.6 billion (or about \$1.7 billion/year) of the \$38 billion proposed for rescission by the President, while enacting approximately \$11.2 billion (or \$1 billion/year) in congressionally initiated rescissions. From 1985 through 1990, the years under the Balanced Budget Act, Congress enacted approximately \$355 million (or \$59 million/year) of the \$18.5 billion proposed for rescission by the President, while enacting approximately \$29.7 billion (or about \$5 billion/year) in congressionally initiated rescissions. From 1991 through 2002 under the Budget Enforcement Act of 1990, Congress enacted approximately \$6 billion (or about \$498 million/year) of the \$19.4 billion proposed for rescission by the President, while enacting approximately \$82.5 billion (or about \$6.8 billion/year) in congressionally initiated rescissions. Since the expiration of the Budget Enforcement Act, there have been no rescissions proposed by presidents but Congress enacted approximately \$73.6 billion (or about \$12.3 billion/year) in congressionally initiated rescissions.

While these statistics highlight Congress's increasing use of rescissions, the amounts rescinded, relative to the entire federal budget, make clear that rescissions have not been a major tool to reduce spending. Under the ICA, the President can propose rescissions only for funding provided by annual appropriations or supplementals—referred to as discretionary spending. As this Committee knows, under the Budget Enforcement Act, this category was constrained by statutory caps. Today it is limited by the totals set in the Budget Resolution. It is important to recognize, however, that this spending represents less than 40 percent of the budget. Spending growth is driven by the remaining part of the budget, which is spent on such programs as Social Security, Medicare, and Medicaid. These “mandatory programs” and interest on the debt represent about 60 percent of the budget. Under the ICA, the President cannot propose rescissions in mandatory spending.

Expedited Rescission Proposals

This is not to say that rescissions are unimportant. Certainly, the President's rescission proposals can foster debate between the President and Congress over funding priorities and cuts in specific programs. To enhance accountability and further public debate over spending priorities, there have been a number of proposals presented in Congress over the years for an expedited rescission process. Although the details of the proposals vary, expedited rescission proposals are designed to ensure rapid and formal congressional consideration of rescissions proposed by the President. An essential element of an expedited rescission procedure

is a prompt up-or-down vote in the Congress on the President's proposals to reduce enacted spending authority. Since budget authority is not canceled unless a law rescinding existing budget authority is enacted in accordance with Article I, section 7 of the U.S. Constitution, an expedited rescission process does not present the constitutional issues that led the Supreme Court to strike down the Line Item Veto Act. (*Clinton v. City of New York*, 524 U.S. 417 (1998).)

The necessity for, and the form of, an expedited rescission process are, of course, a matter for Congress to decide. I should like to raise a few logistical concerns. As noted earlier, most expedited rescission proposals require a prompt vote within a fixed period of time—for example, within 10 days of the introduction of a bill containing the President's proposal. Any fixed time frame cedes some control over the congressional calendar to the President. In addition, a time frame such as 10 days would limit our ability to support congressional review of the President's proposed rescissions.

Conclusion

In summary, Mr. Chairman, we believe that 35 years of experience show that the rescission process as designed has been used by presidents to advance their own priorities for spending cuts. But rescissions have also been increasingly used by Congress as a vehicle to express its own view of changing priorities, especially in an era of tight discretionary spending caps. As Congress has come to enact greater reductions in budget authority than those proposed by presidents, the debate has shifted from deciding whether to cut to deciding where to cut.

Thank you, Mr. Chairman. This concludes my prepared remarks. I would be happy to answer any questions you may have.

Attachment I

Summary of Proposed and Enacted Rescissions, Fiscal Years 1974-2008 (All Legislative Action Through October 1, 2008)

| Fiscal year | Rescissions proposed by president | Dollar amount proposed by president for rescission | Proposals accepted by Congress | Dollar amount of proposals enacted by Congress | Rescissions initiated by Congress | Dollar amount of rescissions initiated by Congress | Total rescissions enacted | Total dollar amount of budget authority rescinded |
|-----------------------------------|-----------------------------------|--|--------------------------------|--|-----------------------------------|--|---------------------------|---|
| 2008 ^a | 0 | \$0 | 0 | \$0 | 126 | \$12,201,184,028 | 126 | \$12,201,184,028 |
| 2007 ^a | 0 | \$0 | 0 | \$0 | 56 | \$8,035,711,005 | 56 | \$8,035,711,005 |
| 2006 ^b | 0 | \$0 | 0 | \$0 | 89 | \$33,361,184,156 | 89 | \$33,361,184,156 |
| 2005 | 0 | \$0 | 0 | \$0 | 76 | \$6,351,133,468 | 76 | \$6,351,133,468 |
| 2004 | 0 | \$0 | 0 | \$0 | 49 | \$10,515,464,056 | 49 | \$10,515,464,056 |
| 2003 | 0 | \$0 | 0 | \$0 | 47 | \$3,123,436,524 | 47 | \$3,123,436,524 |
| 2002 | 0 | \$0 | 0 | \$0 | 76 | \$4,621,092,342 | 76 | \$4,621,092,342 |
| 2001 | 0 | \$0 | 0 | \$0 | 67 | \$5,148,137,497 | 67 | \$5,148,137,497 |
| 2000 | 3 | \$128,000,000 | 0 | \$0 | 61 | \$3,757,774,500 | 61 | \$3,757,774,500 |
| 1999 | 3 | \$35,040,000 | 2 | \$16,800,000 | 105 | \$5,081,426,930 | 107 | \$5,098,226,930 |
| 1998 | 25 | \$25,260,000 | 21 | \$17,276,000 | 43 | \$4,180,814,234 | 64 | \$4,198,090,234 |
| 1997 | 10 | \$407,111,000 | 6 | \$285,111,000 | 96 | \$7,381,253,000 | 102 | \$7,666,364,000 |
| 1996 | 24 | \$1,425,900,000 | 8 | \$963,400,000 | 104 | \$4,974,852,131 | 112 | \$5,938,252,131 |
| 1995 | 29 | \$1,199,824,000 | 25 | \$845,388,805 | 248 | \$18,868,380,121 | 273 | \$19,713,768,926 |
| 1994 | 65 | \$3,172,180,000 | 45 | \$1,293,478,546 | 81 | \$2,374,416,284 | 126 | \$3,667,894,830 |
| 1993 | 7 | \$356,000,000 | 4 | \$206,250,000 | 74 | \$2,205,336,643 | 78 | \$2,411,586,643 |
| 1992 | 128 | \$7,879,473,690 | 26 | \$2,067,546,000 | 131 | \$22,526,953,054 | 157 | \$24,594,499,054 |
| 1991 | 30 | \$4,859,251,000 | 8 | \$286,419,000 | 26 | \$1,420,467,000 | 34 ^c | \$1,706,886,000 |
| 1990 | 11 | \$554,258,000 | 0 | \$0 | 71 | \$2,304,986,000 | 71 | \$2,304,986,000 |
| Subtotal: 1990-2008 | 335 | \$20,042,297,690 | 145 | \$5,981,669,351 | 1,626 | \$158,434,002,973 | 1,771 | \$164,415,672,324 |
| Subtotal: 1974-1989 | 843 | \$55,980,052,000 | 316 | \$19,025,035,366 | 254 | \$38,657,219,022 | 570 | \$57,682,254,388 |
| Grand Total: 1974-2008 | 1,178 | \$76,022,349,690 | 461 | \$25,006,704,717 | 1,880 | \$197,091,221,995 | 2,341 | \$222,097,926,712^d |

^aThe President proposed "cancellations" and rescissions in his budget for fiscal years 2007 and 2008 but did not submit a special message under the Impoundment Control Act. These were not rescission proposals under the Impoundment Control Act. For more information, see B-308011, Aug. 4, 2006.

^bThe President sent a letter to Congress in October 2005 proposing the "cancellation" and rescission of \$2.3 billion from 53 different programs. The letter was not a rescission proposal under the Impoundment Control Act. For more information, see B-307122, Mar. 2, 2006.

^cThe Military Construction Appropriations Act of 1991 approved certain rescissions proposed by the President in 1990 (41 days after the funds were released) for obligation under the Impoundment Control Act. Presidential rescission proposals R90-4, R90-5, and R90-10 totaling about \$41 million were not approved.

| Fiscal year | Rescissions proposed by president | Dollar amount proposed by president for rescission | Proposals accepted by Congress | Dollar amount of proposals enacted by Congress | Rescissions initiated by Congress | Dollar amount of rescissions initiated by Congress | Total rescissions enacted | Total dollar amount of budget authority rescinded |
|-------------------------------------|-----------------------------------|--|--------------------------------|--|-----------------------------------|--|---------------------------|---|
| 1989 | 6 | \$143,100,000 | 1 | \$2,053,000 | 11 | \$325,913,000 | 12 | \$327,966,000 |
| 1988 | 0 | \$0 | 0 | \$0 | 61 | \$3,888,663,000 | 61 | \$3,888,663,000 |
| 1987 | 73 | \$5,835,800,000 | 2 | \$36,000,000 | 52 | \$12,359,390,675 | 54 | \$12,395,390,675 |
| 1986 | 83 | \$10,126,900,000 | 4 | \$143,210,000 | 7 | \$5,409,410,000 | 11 | \$5,552,620,000 |
| 1985 | 245 | \$1,856,087,000 | 98 | \$173,699,000 | 12 | \$5,458,621,000 | 110 | \$5,632,320,000 |
| 1984 | 9 | \$636,400,000 | 3 | \$55,375,000 | 7 | \$2,188,689,000 | 10 | \$2,244,064,000 |
| 1983 | 21 | \$1,569,000,000 | 0 | \$0 | 11 | \$310,605,000 | 11 | \$310,605,000 |
| 1982 | 32 | \$7,907,400,000 | 5 | \$4,365,486,000 | 5 | \$48,432,000 | 10 | \$4,413,918,000 |
| 1981 | 133 | \$15,361,900,000 | 101 ^e | \$10,880,935,550 | 43 | \$3,736,490,600 | 144 | \$14,617,426,150 |
| 1980 | 59 | \$1,618,100,000 | 34 | \$777,696,446 | 33 | \$3,238,206,100 | 67 | \$4,015,902,546 |
| 1979 | 11 | \$908,700,000 | 9 | \$723,609,000 | 1 | \$47,500,000 | 10 | \$771,109,000 |
| 1978 | 12 | \$1,290,100,000 | 5 | \$518,655,000 | 4 | \$67,164,000 | 9 | \$585,819,000 |
| 1977 | 20 | \$1,926,930,000 | 9 | \$813,690,000 | 3 | \$172,722,943 | 12 | \$986,412,943 |
| 1976 | 50 | \$3,582,000,000 | 7 | \$148,331,000 | 0 | \$0 | 7 | \$148,331,000 |
| 1975 | 87 | \$2,722,000,000 | 38 | \$386,295,370 | 1 | \$4,999,704 | 39 | \$391,295,074 |
| 1974 | 2 | \$495,635,000 | 0 | \$0 | 3 | \$1,400,412,000 | 3 | \$1,400,412,000 |
| Subtotal: 1974- 1989 | 843 | \$55,980,052,000 | 316 | \$19,025,035,366 | 254 | \$38,657,219,022 | 570 | \$57,682,254,388^d |

^dThe total estimate of budget authority rescinded is understated. This table does not include rescissions which eliminate an indefinite amount of budget authority.

^eThirty-three rescissions proposed by President Carter and totaling over \$1.1 billion are not included in this table. These rescission proposals were converted to deferrals by President Reagan in his Fifth Special Message for Fiscal Year 1981 dated February 13, 1981.

Attachment II

Rescissions by Presidential Administration Under the Impoundment Control Act

| Fiscal year | Rescissions proposed by President G.W. Bush | | Presidential proposals accepted by Congress | | | Rescissions initiated by Congress during G.W. Bush Administration | |
|-------------------|---|---------------|---|---------------|------------------|---|-------------------------|
| | Number | Dollar amount | Number accepted | Dollar amount | Percent accepted | Number | Dollar amount |
| 2008 ^a | 0 | \$0 | 0 | \$0 | 0 | 126 | \$12,201,184,028 |
| 2007 ^a | 0 | \$0 | 0 | \$0 | 0 | 56 | \$8,035,711,005 |
| 2006 ^b | 0 | \$0 | 0 | \$0 | 0 | 89 | \$33,361,184,156 |
| 2005 | 0 | \$0 | 0 | \$0 | 0 | 76 | \$6,351,133,468 |
| 2004 | 0 | \$0 | 0 | \$0 | 0 | 49 | \$10,515,464,056 |
| 2003 | 0 | \$0 | 0 | \$0 | 0 | 47 | \$3,123,436,524 |
| 2002 | 0 | \$0 | 0 | \$0 | 0 | 76 | \$4,621,092,342 |
| 2001 | 0 | \$0 | 0 | \$0 | 0 | 0 ^c | \$0 |
| Total | 0 | \$0 | 0 | \$0 | 0 | 519 | \$78,209,205,579 |

^aThe President proposed “cancellations” and rescissions in his budgets for fiscal years 2007 and 2008 but did not submit a special message under the Impoundment Control Act.

^bThe President sent a letter to Congress in October 2005 proposed the “cancellation” and rescission of \$2.3 billion from 53 difference programs. The letter was not a rescission proposal under the Impoundment Control Act. For more information, see B-30712, Mar. 2, 2006.

^cAll appropriations bills were completed by Congress prior to the end of calendar year 2000. Thus, no rescissions were initiated by Congress during the remainder of fiscal year 2001, which coincided with the President’s first eight months in office.

| Fiscal year | Rescissions proposed by President Clinton | | Presidential proposals accepted by Congress | | | Rescissions initiated by Congress during Clinton Administration | |
|--------------|---|------------------------|---|------------------------|------------------|---|-------------------------|
| | Number | Dollar amount | Number accepted | Dollar amount | Percent accepted | Number | Dollar amount |
| 2001 | 0 | \$0 | 0 | \$0 | 0 | 67 | \$5,148,137,497 |
| 2000 | 3 | \$128,000,000 | 0 | 0 | 0 | 61 | \$3,757,774,500 |
| 1999 | 3 | \$35,040,000 | 2 | \$16,800,000 | 67 | 105 | \$5,081,426,930 |
| 1998 | 25 | \$25,260,000 | 21 | \$17,276,000 | 84 | 43 | \$4,180,814,234 |
| 1997 | 10 | \$407,111,000 | 6 | \$285,111,000 | 60 | 96 | \$7,381,253,000 |
| 1996 | 24 | \$1,425,900,000 | 8 | \$963,400,000 | 33 | 104 | \$4,974,852,131 |
| 1995 | 29 | \$1,199,824,000 | 25 | \$845,388,805 | 86 | 248 | \$18,868,380,121 |
| 1994 | 65 | \$3,172,180,000 | 45 | \$1,293,478,546 | 69 | 81 | \$2,374,416,284 |
| 1993 | 7 | \$356,000,000 | 4 | \$206,250,000 | 57 | 66 | \$1,962,511,000 |
| Total | 166 | \$6,749,315,000 | 111 | \$3,627,704,351 | 67 | 871 | \$53,729,565,697 |

| Fiscal year | Rescissions proposed by President G.H.W. Bush | | Presidential proposals accepted by Congress | | | Rescissions initiated by Congress during G.H.W. Bush Administration | |
|--------------|---|-------------------------|---|------------------------|------------------|---|-------------------------|
| | Number | Dollar amount | Number accepted | Dollar amount | Percent accepted | Number | Dollar amount |
| 1993 | 0 | \$0 | 0 | \$0 | 0 | 8 | \$242,825,643 |
| 1992 | 128 | \$7,879,473,690 | 26 | \$2,067,546,000 | 20 | 131 | \$22,526,953,054 |
| 1991 | 30 | \$4,859,251,000 | 8 | \$286,419,000 | 27 | 26 | \$1,420,467,000 |
| 1990 | 11 | \$554,258,000 | 0 | \$0 | 0 | 71 | \$2,304,986,000 |
| 1989 | 0 | \$0 | 0 | \$0 | 0 | 11 | \$325,913,000 |
| Total | 169 | \$13,292,982,690 | 34 | \$2,353,965,000 | 20 | 247 | \$26,821,144,697 |

| Fiscal year | Rescissions proposed by President Reagan | | Presidential proposals accepted by Congress | | | Rescissions initiated by Congress during Reagan Administration | |
|--------------|--|-------------------------|---|-------------------------|------------------|--|-------------------------|
| | Number | Dollar amount | Number accepted | Dollar amount | Percent accepted | Number | Dollar amount |
| 1989 | 6 | \$143,100,000 | 1 | \$2,053,000 | 17 | 0 | \$0 |
| 1988 | 0 | \$0 | 0 | \$0 | 0 | 61 | \$3,888,663,000 |
| 1987 | 73 | \$5,835,800,000 | 2 | \$36,000,000 | 3 | 52 | \$12,359,390,675 |
| 1986 | 83 | \$10,126,900,000 | 4 | \$143,210,000 | 5 | 7 | \$5,409,410,000 |
| 1985 | 245 | \$1,856,087,000 | 98 | \$173,699,000 | 40 | 12 | \$5,458,621,000 |
| 1984 | 9 | \$636,400,000 | 3 | \$55,375,000 | 33 | 7 | \$2,188,689,000 |
| 1983 | 21 | \$1,569,000,000 | 0 | \$0 | 0 | 11 | \$310,605,000 |
| 1982 | 32 | \$7,907,400,000 | 5 | \$4,365,486,000 | 16 | 5 | \$48,432,000 |
| 1981 | 133 | \$15,361,900,000 | 101 | \$10,880,935,550 | 76 | 43 | \$3,736,490,600 |
| Total | 602 | \$43,436,587,000 | 214 | \$15,656,758,550 | 36 | 198 | \$33,400,301,275 |

| Fiscal year | Rescissions proposed by President Carter | | Presidential proposals accepted by Congress | | | Rescissions initiated by Congress during Carter Administration | |
|--------------|--|------------------------|---|------------------------|------------------|--|------------------------|
| | Number | Dollar amount | Number accepted | Dollar amount | Percent accepted | Number | Dollar amount |
| 1981 | 33 | \$1,142,364,000 | 0 | \$0 | 0 | 0 | \$0 |
| 1980 | 59 | \$1,618,100,000 | 34 | \$777,696,446 | 58 | 33 | \$3,238,206,100 |
| 1979 | 11 | \$908,700,000 | 9 | \$723,609,000 | 82 | 1 | \$47,500,000 |
| 1978 | 12 | \$1,290,100,000 | 5 | \$518,655,000 | 42 | 4 | \$67,164,000 |
| 1977 | 7 | \$791,552,000 | 2 | \$96,090,000 | 29 | 3 | \$172,722,943 |
| Total | 122 | \$5,750,816,000 | 50 | \$2,116,050,446 | 41 | 41 | \$3,525,593,043 |

Note: The 33 rescissions proposed by President Carter were converted to deferrals by President Reagan in his Fifth Special Message of Fiscal Year 1981, dated February 13, 1981.

| Fiscal year | Rescissions proposed by President Ford | | Presidential proposals accepted by Congress | | | Rescissions initiated by Congress during Ford Administration | |
|--------------|--|------------------------|---|------------------------|------------------|--|------------------------|
| | Number | Dollar amount | Number accepted | Dollar amount | Percent accepted | Number | Dollar amount |
| 1977 | 13 | \$1,135,378,000 | 7 | \$717,600,000 | 54 | 0 | \$0 |
| 1976 | 50 | \$3,582,000,000 | 7 | \$148,331,000 | 14 | 0 | \$0 |
| 1975 | 87 | \$2,722,000,000 | 38 | \$386,295,370 | 44 | 1 | \$4,999,704 |
| 1974 | 2 | \$495,635,000 | 0 | \$0 | 0 | 3 | \$1,400,412,000 |
| Total | 152 | \$7,935,013,000 | 52 | \$1,252,226,370 | 34 | 4 | \$1,405,411,704 |

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