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COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON D.C. 20548

July 26, 1985

B-216664

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

On June 20, 1985, the President's tenth special message for fiscal year 1985 was submitted to the Congress pursuant to the Impoundment Control Act of 1974. The special message proposes three new deferrals totalling \$278,500,000 and two revised deferrals totalling \$8,792,615. Our report follows.

FUNDS APPROPRIATED TO THE PRESIDENT

D85-73 Agency for International Development  
International disaster assistance, Executive  
Amount deferred: \$75,000,000  
115/61035

The apportionment schedule dated June 27, 1985 indicates that \$2.5 million was transferred out of this account pursuant to Public Law No. 99-10. Accordingly, the total budgetary resources should be \$135 million rather than the \$137.5 million reported by the President.

This apportionment schedule also reflects a reduction in the deferral amount by \$35 million. Because this amount has been released for obligation the amount deferred is now \$75 million rather than the \$110 million reported by the President.

D85-74 Agency for International Development  
Operating expenses  
Amount deferred: \$1,300,000  
115/61000

The apportionment schedule for this multi-year account, dated May 9, 1985, reflects total budgetary resources of only \$2.5 million rather than the \$187,483,000 reported by the President. OMB staff advised us that the excess amount represents the unobligated balance in the annual account for operating expenses (account #1151000) at the time of the message's preparation. The deferral, however, affects only the funds in the multi-year account.



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DEPARTMENT OF AGRICULTURE

D85-72     Agricultural Stabilization and Conservation  
          Expenses - P.L. 480  
          Amount deferred: \$147,200,000  
          125/62274

The apportionment schedule for this account dated June 6, 1985 indicates that the deferral amount has been reduced to \$147.2 million. The President's description of the deferral's justification also confirms that \$20 million has been made available for obligation. However, the reported "Amount to be deferred" was not reduced accordingly. This figure should be \$147.2 million rather than the \$167.2 million reported.

The deferral message also indicates that the budget authority is available until September 30, 1986. However, according to the terms of the appropriation (Public Law 99-10) the funds are available only until December 31, 1985. OMB staff have been advised of this discrepancy.

Finally, we have confirmed with OMB staff that this program is a grant program although the deferral message states that it is not.

DEPARTMENT OF ENERGY

D85-30B    Energy Programs  
          Energy Conservation  
          Amount deferred: \$6,323,804  
          89X0215

U.S. INFORMATION AGENCY

D85-23A    Salaries and Expenses  
          Special Foreign Currency Program  
          Amount deferred: \$2,468,811  
          67X0205

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We have reviewed the tenth special message. Except as noted above, we identified no additional information that would be useful to the Congress, and we believe that the proposed deferrals are in accordance with existing authority.

*for*   
Comptroller General  
of the United States