

156757



**Comptroller General
of the United States**

Washington, D.C. 20548

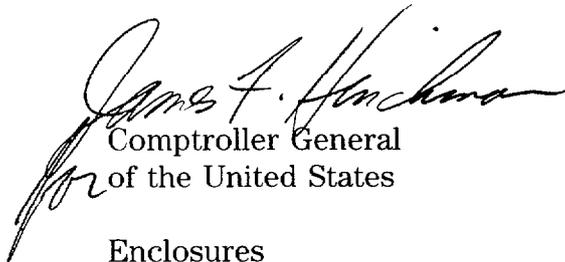
B-271439

April 29, 1996

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

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 R96-25.¹ 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.


Comptroller General
of the United States

Enclosures

¹On 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

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

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.

CONTENTS OF SPECIAL MESSAGE
(in thousands of dollars)

<u>Rescission No</u>	<u>ITEM</u>	<u>Budgetary Resources</u>
	Department of Defense:	
	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
	Total, rescissions.....	50,000

Ordering Information

The first copy of each GAO report and testimony is free. Additional copies are \$2 each. Orders should be sent to the following address, accompanied by a check or money order made out to the Superintendent of Documents, when necessary. VISA and MasterCard credit cards are accepted, also. Orders for 100 or more copies to be mailed to a single address are discounted 25 percent.

Orders by mail:

U.S. General Accounting Office
P.O. Box 6015
Gaithersburg, MD 20884-6015

or visit:

Room 1100
700 4th St. NW (corner of 4th and G Sts. NW)
U.S. General Accounting Office
Washington, DC

Orders may also be placed by calling (202) 512-6000
or by using fax number (301) 258-4066, or TDD (301) 413-0006.

Each day, GAO issues a list of newly available reports and testimony. To receive facsimile copies of the daily list or any list from the past 30 days, please call (202) 512-6000 using a touchtone phone. A recorded menu will provide information on how to obtain these lists.

For information on how to access GAO reports on the INTERNET, send an e-mail message with "info" in the body to:

info@www.gao.gov

or visit GAO's World Wide Web Home Page at:

<http://www.gao.gov>

**United States
General Accounting Office
Washington, D.C. 20548-0001**

<p>Bulk Rate Postage & Fees Paid GAO Permit No. G100</p>

**Official Business
Penalty for Private Use \$300**

Address Correction Requested
