



B-337581

June 17, 2025

The Honorable JD Vance
President of the Senate

The Honorable Mike Johnson
Speaker of the House of Representatives

Subject: *Impoundment Control Act of 1974: Review of the President's Special Message of June 3, 2025*

Under section 1012 of the Congressional Budget and Impoundment Control Act of 1974 (ICA), the President may transmit to Congress a special message proposing that Congress rescind budget authority. Pub. L. No. 93-344, title X, § 1012, 88 Stat. 297, 333–34 (July 12, 1974), *classified at* 2 U.S.C. § 683. Pursuant to this authority, on June 3, 2025, the President transmitted to Congress a special message proposing rescissions from 22 appropriation accounts. 171 Cong. Rec. S3203 (daily ed. June 3, 2025); 90 Fed. Reg. 24298 (Jun. 9, 2025). Where the President properly transmits a special message, an agency may withhold corresponding amounts from obligation for a limited time period. ICA, § 1012(b), 2 U.S.C. § 683(b).

We are submitting this letter pursuant to our statutory duty to assist Congress by reviewing the special message. ICA, § 1014(b), 2 U.S.C. § 685(b). We performed a review of each of the President's 22 proposed rescissions:

1. Consistent with section 1015(b) of the ICA, we concluded that each proposed rescission was properly classified as a rescission proposal and not as a deferral. 2 U.S.C. § 686(b).
2. After the President transmits the special message, the Office of Management and Budget (OMB) transmits updated apportionments to the directly affected agencies.¹ These apportionments may instruct agencies

¹ At least one agency, the Corporation for Public Broadcasting (CPB), reported not having received a revised apportionment, and another, United States African Development Foundation (USADF), reported that it was unable to confirm whether one was received because relevant budget staff had been placed on administrative leave.

to withhold budget authority from obligation pending congressional action on the proposed rescission. In connection with previous special messages, GAO has reviewed updated apportionment data to ensure their instructions were consistent with the special message.² OMB declined, however, to provide GAO with updated apportionment data that would permit GAO to conduct the same analysis for the President's special message of June 3, 2025. According to an OMB official, amounts will be withheld from obligation on the apportionment for each account consistent with the special message.

As noted in the enclosed letter, we have previously stated to OMB that there are significant implications with respect to the apportionment records not being made available in a public website as required by law.³ These records significantly assist in carrying out congressional oversight, specifically with regard to Congress's power of the purse, including the ICA. Restoring this website and providing timely access to the apportionment information we request would enhance that oversight and our efficiency in supporting Congress.

3. We contacted officials at seven agencies or entities directly affected by the proposed rescissions to determine whether they withheld budget authority from obligation in a manner consistent with the special message. We received responses from four agencies, but three agencies—the Department of State, the United States Agency for International Development, and the Department of the Treasury—did not provide responses.⁴ Of the four that responded, CPB, the Inter-American Foundation, and the U.S. Institute of Peace were not withholding from obligation an amount that exceeded the amount indicated in the special message. USADF was unable to confirm the amount being withheld due to relevant budget staff having been placed on administrative leave.
4. Section 1001(4) of the ICA provides that the Act does not supersede any provision of law which requires the obligation of budget authority or the

² For example, in our review of the President's special message of May 8, 2018, we found that OMB instructed agencies to withhold from obligation an amount less than the amount proposed for six rescissions out of 38 but in no case did OMB instruct agencies to withhold from obligation an amount greater than that proposed for rescission. B-330445 (May 22, 2018).

³ Letter to OMB Director from GAO General Counsel, April 8, 2025, enclosed herewith.

⁴ The Department of State acknowledged receipt of our message, but did not provide responses prior to June 16, 2025.

making of outlays thereunder, also known as the fourth disclaimer.⁵ 2 U.S.C. § 681(4). We reviewed each of the 22 proposals and conclude that none of the proposals were inconsistent with this provision. We also reviewed each of the three instances where an agency responded to us that they withheld amounts from obligation to ensure that such withholding was consistent with this provision. We did not conclude that any proposals were inconsistent with this provision.

5. To identify additional facts surrounding each proposed rescission and its probable effects, we determined whether prior GAO work addressed the subject matter of each proposal. In the Enclosure we note the existence of this prior work where applicable.
6. Finally, in view of the 22 proposed rescissions in the special message, GAO has paused work on several matters examining potential impoundments in connection with one or more of the affected appropriations accounts. Those matters involve the World Health Organization, Institute of Peace, the Executive Order Reevaluating and Realigning United States Foreign Aid, Global Health Programs Family Planning, and the Executive Order Putting America First in International Environmental Agreements. We will monitor the status of these matters and resume work as appropriate.

If you have any questions, please contact me or Shirley Jones, Managing Associate General Counsel at (202) 512-8156.



Edda Emmanuelli Perez
General Counsel

Enclosures

⁵ 2 U.S.C. § 681(4). Section 681 sets out four disclaimers with respect to the application of the ICA. The first three disclaimers, none of which are relevant here, provide that nothing in the ICA shall be construed as (1) asserting or conceding the constitutional powers or limitations of the Congress or the President; (2) ratifying or approving any impoundment except as pursuant to statutory authority; or (3) affecting the claims or defense of any party to litigation concerning any impoundment. See 2 U.S.C. §§ 681(1) – (3).

ENCLOSURE

R25-1

**Department of State
International Organizations and Conferences
Contributions to International Organizations (019-1126 2024/2025)⁶
Amount proposed for rescission: \$33,008,764**

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. The Office of Management and Budget (OMB) and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it is consistent with Executive Order 14199 and that enacting the rescission would eliminate unnecessary and currently “unattributed” funding.⁷

In [GAO-24-106127](#), we reported on challenges to U.S. citizen employment at United Nations (UN) organizations, including lengthy hiring processes, unclear compensation packages, and a perception, among American employees at certain UN organizations, that they preferred to hire outside candidates for senior positions. Of the five UN organizations we selected for review, none met its targets for American representation among its employees for 2015 to 2021, but the World Health Organization (WHO) was the one of these organizations to do so for 2022.

⁶ The parenthetical numbers throughout the special message indicate the Department of Treasury’s symbols for the appropriation account in question, known as the Treasury Appropriation Fund Symbol (TAFS). A list of searchable accounts is available here: <https://fiscal.treasury.gov/files/fast-book/fastbook-november-2021.pdf>. The TAFS includes the funding’s period of availability, and an “X” in the TAFS “indicate[s] that the appropriations are available for obligation for an indefinite period of time.” <https://tfx.treasury.gov/account-establishment>.

⁷ GAO is not sure what is meant by the term “unattributed” in this context. This is not a defined term in our Budget Glossary, nor are we familiar with an equivalent budgetary application.

R25-2

**Department of State
International Organizations and Conferences
Contributions to International Organizations (019-1126 2025/2025)
Amount proposed for rescission: \$168,837,230**

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it is consistent with Executive Order 14155 and Executive Order 14199, and that enacting the rescission would eliminate funding to organizations such as WHO, and to portions of the UN regular budget for the UN Human Rights Council and the UN Relief and Works Agency for Palestine Refugees in the Near East (UNRWA).

We have multiple reports related to the use of U.S. assessed contributions to WHO and the UN Human Rights Council.

In [GAO-24-106127](#), we found that WHO was the only one of the five UN organizations we reviewed that met its target for American employees in 2022, after not having met it for 2015 to 2021. In [GAO-22-105313](#), we reported that the U.S. government, along with other donors, provided funding from fiscal years 2015 through 2020 to some multilateral institutions, including the UN Children's Fund (UNICEF) and the UN Development Program (UNDP), that, in turn, supported a range of activities worldwide, including in China. For example, China participated in a WHO malaria elimination program, which included WHO-provided guidance, forums, and advisory bodies. In [GAO-19-533R](#), we found that for fiscal years 2015 through 2018, U.S. agencies' funding for global tobacco control primarily supported tobacco research grants and surveillance activities, such as tracking tobacco use, including voluntary contributions to WHO that supported these purposes.

In [GAO-25-107361](#), we reported on the work of the UN Human Rights Council to select independent experts to report and advise on specific human rights issues, including through conducting country visits, engaging in advocacy, and raising public awareness. The UN partially funds support and travel costs for site visits for these experts from the assessed contributions of member states to the UN regular budget. As of November 2023, the U.S. had the most current and former independent experts, with the current ones working on topics including human rights in Myanmar and discrimination against women and girls.

R25-3

Department of State International Organizations and Conferences Contributions to International Peacekeeping Activities (019-1124 2024/2025) Amount proposed for rescission: \$203,328,007

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that this rescission would eliminate “unattributed” balances that have not yet been obligated for peacekeeping missions.⁸

In [GAO-18-243](#), we explained that the UN had 16 ongoing peacekeeping operations worldwide as of June 30, 2017, with a total budget of almost \$8 billion in fiscal year 2017 funds and contributions of over 100,000 military, police, and civilian personnel from more than 120 countries. At the time we reported, the United States was the largest financial contributor to UN peacekeeping operations, providing an average of about 28 percent of total funding annually. The UN reported a cost of about \$2.4 billion to carry out 39 months of peacekeeping operations in the Central African Republic. We estimated it would have cost the United States more than twice as much, nearly \$5.7 billion, to carry out a comparable operation. Higher U.S. costs would result from higher standards for facilities, intelligence, and medical services, and greater airlifting of supplies and equipment. We also found that while U.S. peacekeeping operations would have greater military capability, the UN would have greater international acceptance.

⁸ See *supra* footnote 7.

R25-4

**Department of State
International Organizations and Conferences
Contributions to International Peacekeeping Activities (019-1124 2025/2025)
Amount proposed for rescission: \$157,906,000**

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this rescission states that it would eliminate peacekeeping contributions for the UN Interim Force in Lebanon (UNIFIL) mission.

In [GAO-19-224](#), we found that, as of December 2018, Department of State assessments of UNIFIL showed it to have partially met or not met the U.S.-stated principles of effectiveness for peacekeeping operations. Specifically, it had partially met the principle of supporting political solutions, partially met the principle of host country consent, partially met the principle of having realistic and achievable mandates and did not meet the principle of having an exit strategy. The United States considers these principles to be necessary conditions for an operation to successfully implement its mandate, according to Department of State officials.

R25-5

**Department of State
Other
Global Health Programs (019-1031 2025/2026)
Amount proposed for rescission: \$500,000,000**

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it aligns with the Administration's efforts to eliminate wasteful foreign assistance programs, and it would reinstate focus on appropriate health and life spending.

In [GAO-23-105178](#), we reported on multiple issues in the management of the United States Agency for International Development's (USAID) Global Health Bureau (Bureau) that uses Global Health Programs funding for its programming. We made six recommendations, including that USAID ensure the Bureau develop a workforce plan, improve performance assessments and reporting, document lessons learned from the COVID-19 pandemic, and institutionalize efforts to address negative behaviors identified by the Bureau as affecting its culture. Since then, the Bureau implemented one of the recommendations on documenting lessons learned from the COVID-19 pandemic. Two of the remaining open recommendations are priority recommendations to USAID.

We also reported on the use of Global Health Programs funding at USAID through the following reports that may be relevant to this rescission proposal depending on the portion of the program account to be rescinded:

- GAO, *Global Health Security: USAID and CDC Funding, Activities, and Assessments of Countries' Capacities to Address Infectious Disease Threats before COVID-19 Onset*, [GAO-21-359](#) (Washington, D.C.: Apr. 14, 2021).
- GAO, *Global Health Security: USAID and CDC Funding, Activities, and Assessments of Countries' Capacities to Address Infectious Disease Threats before COVID-19 Onset*, GAO-21-213SU (Washington, D.C.: Feb. 4, 2021).
- GAO, *International Family Planning Assistance: USAID Has Faced Implementation Challenges Related to U.S. Policy and COVID-19*, [GAO-22-104228](#) (Washington, D.C.: May 31, 2022).
- GAO, *Global Health Assistance: Awardees' Declinations of U.S. Planned Funding Due to Abortion-Related Restrictions*, [GAO-20-347](#) (Washington, D.C.: Mar. 18, 2020).

R25-6

Department of State

Other

Global Health Programs (019-1031 2025/2029)

Amount proposed for rescission: \$400,000,000

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it aligns with the Administration's efforts to eliminate wasteful foreign assistance programs, and it would restore focus on health and life spending.

In [GAO-23-105347](#), we reported that, according to U.S. government reports, the U.S. President's Emergency Plan for AIDS Relief (PEPFAR) programs have contributed to saving more than 20 million lives, slowed the rate of new deaths, decreased mother-to-child transmission, and provided treatment and care for millions of people affected by the virus. We further reported that persistent challenges have affected coordination between the Department of State and overseas federal agency officials implementing PEPFAR, and that these challenges have hindered program implementation. We also found that persistent PEPFAR staffing vacancies have led to heavy workload and retention issues, and that varying processes and policies between PEPFAR implementing agencies have created funding challenges. As a result, we made three recommendations, that the Department of State should develop a strategic workforce planning process, and that State and USAID should ensure their funding pipeline policies are compatible. In response, USAID and the Department of State implemented actions to align their funding pipeline policies. As of May 2024, the Department of State had also hired some senior management PEPFAR positions who were tasked with working on developing a PEPFAR strategic workforce plan.

In [GAO-21-374](#), we reported that the Department of State lacked procedures to reasonably assure PEPFAR program-level budget data, including data for congressional reporting, were reliable for a resource trends analysis to inform future programing, and we found issues with the completeness and accuracy of these data. We recommended that the Department of State develop procedures and planning to better track budget data, which the Department of State has implemented. We also recommended that the Department of State assess the long-term resources PEPFAR needs to continue progress toward the goal of HIV epidemic control, given known factors, including the growing youth population, that affect PEPFAR's ability to achieve its goals. As of August 2024, the Department of State was working toward addressing this recommendation, with plans for host country governments to develop country-by-country road maps to help inform PEPFAR resource assessments.

R25-7

Department of State

Other

Migration and Refugee Assistance (019-1143/X)

Amount proposed for rescission: \$800,000,000

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department

of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it would limit spending in the subject account only to programs that are life-saving or have a clear, direct nexus to U.S. national interests, like repatriations, while incentivizing other donors to do more to respond to humanitarian crises.

In [GAO-24-107232](#), we reported on the use of Migration and Refugee Assistance, and showed it supported a range of efforts to aid Ukrainian refugees. For example, humanitarian assistance funding was used to establish multi-agency facilities that provide one-stop protection services and social service referrals to newly arrived refugees in neighboring countries to Ukraine. The Department of State has also supported humanitarian responses in other parts of the world, including in Africa and the Middle East.

R25-8

Department of State

Other

Complex Crises Fund (072-1015/X)

Amount proposed for rescission: \$43,000,000

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it aligns with the Administration's efforts to eliminate wasteful foreign assistance programs and reprioritizes remaining funds for Administration priorities.

We do not have recent prior reports relevant to this rescission proposal.

R25-9

Department of State

Other

Democracy Fund (019-1121 2025/2026)

Amount proposed for rescission: \$83,000,000

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it aligns with the Administration's efforts to eliminate wasteful foreign assistance programs and focuses remaining funds on priorities that advance American interests.

In [GAO-20-173](#), we reported that the Department of State and USAID had defined roles for democracy assistance, including that which was funded with the Democracy Fund. We also found that the Department of State and USAID coordinated assistance in various ways, but the Department of State's Bureau of Democracy, Human Rights, and Labor (DRL) could improve its information sharing with embassy officials to allow them to better coordinate projects. We recommended that it do so, but, as of December 2024, DRL had not fully implemented this recommendation.

In [GAO-18-136](#), we reported on the funding the Department of State, USAID and the National Endowment for Democracy provided in democracy assistance funding, including from the Democracy Fund. However, we found that the amount the Department of State obligated for democracy assistance could not reliably be determined because its data were incomplete, nonstandard or inaccurate. We recommended that the Department of State improve the reliability of its data on democracy assistance funding, which it did.

We have also reported on democracy assistance provided to specific countries. Specifically, in [GAO-25-107712](#), we reported on USAID, the Department of State, and the National Endowment for Democracy efforts to mitigate security risks to their awardees of democracy assistance in Cuba. We found that all three provide general information on risks to Cuba democracy assistance awardees and take steps to help awardees mitigate risks at various points in the award process. However, USAID does not prepare security risk assessments for each award and does not have a documented process for collecting security risk information before implementation, which we recommended that they develop to better inform their awardees' risk responses. In [GAO-20-158](#), we reported on democracy promotion activities in North

Macedonia in fiscal years 2012 to 2017 that USAID, the Department of State, and the National Endowment for Democracy provided to variously support rule of law and human rights, governance, political competition and consensus building, civil society, and an independent media and free flow of information. We also found that USAID generally complied with its policies intended to ensure a fair and transparent selection process for awards for democracy assistance in North Macedonia.

We also have ongoing work on democracy assistance funding provided by USAID, the Department of State, and the National Endowment for Democracy from fiscal years 2018 to 2023, including on their needs assessment processes and challenges in providing assistance in response to democracy erosion. Our report on this topic will be issued in summer 2025.

R25-10

International Assistance Programs International Security Assistance Economic Support Fund (072-1037 2025/2026) Amount proposed for rescission: \$1,650,000,000

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it aligns with ongoing efforts by the Administration to eliminate unnecessary programming and refocuses remaining resources on activities that align with an America First foreign policy.

The Economic Support Fund (ESF) account's unobligated balance was reduced by a \$152.5 million rescission in the Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, div. F, title VII, § 7075(d), 138 Stat. 460, 856 (Mar. 23, 2024). ESF is used for a large variety of assistance types, and we have reviewed its use in multiple reports. For example, Haiti reconstruction work was largely funded with ESF ([GAO-21-263](#)) and, as of December 31, 2023, also the majority of Ukraine non-security assistance provided through the Ukraine supplemental appropriation acts ([GAO-24-107232](#)).

R25-11

International Assistance Programs
Multilateral Assistance
Contribution to the Clean Technology Fund (020-0080/X)
Amount proposed for rescission: \$125,000,000

GAO was unable to independently verify that the Departments of State and Treasury are withholding an amount equal to the amount proposed for rescission. OMB and the Departments of State and Treasury declined to provide GAO with revised apportionment schedules, and the Departments of State and Treasury also did not respond to questions from GAO prior to June 16, 2025, regarding whether they withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it would eliminate the contribution payment to the Clean Technology Fund that supports climate projects, in alignment with Executive Order 14162.

We do not have recent prior reports regarding this rescission proposal.

R25-12

International Assistance Programs
Multilateral Assistance
International Organizations and Programs (019-1005 2025/2025)
Amount proposed for rescission: \$436,920,000

GAO was unable to independently verify that the Department of State is withholding an amount equal to the amount proposed for rescission. OMB and the Department of State declined to provide GAO with revised apportionment schedules, and the Department of State also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it would encourage international organizations to be more efficient, down-scope their missions, and seek contributions from other member nations and donors, putting American taxpayers first. The rescission would eliminate funding for UNICEF, UNDP, the Montreal Protocol, and the UN Populations Fund (UNFPA) among other organizations.

The use of contributions to UNICEF, UNDP, and UNFPA has been a component of two of prior GAO reports.

In [GAO-16-485](#), we reported that, in fiscal year 2014, the U.S. government provided funding to UNFPA and UNICEF that included general contributions to be used in support of the UN agencies' overall missions, as well as contributions pledged to specific projects such as humanitarian relief efforts but none specifically targeted to the Joint Program on female genital mutilation/cutting (FGM/C). We also reported that, as of fiscal year 2015, annual appropriations laws had regularly included provisions limiting the availability of funds for UNFPA. Under these provisions, funds were not available for UNFPA unless UNFPA maintained U.S. funds in a separate account, did not commingle them with other funds, and did not fund abortions. In addition, U.S. funds could not be used for a country program in China. Any funds withheld from UNFPA because of the operation of any provision of law were to be transferred to the Global Health Programs account and made available for family planning, maternal, and reproductive health activities.

In [GAO-22-105313](#), we reported that the U.S. government, along with other donors, provided funding from fiscal years 2015 through 2020 to some multilateral institutions, including UNICEF and UNDP, that, in turn, supported a range of activities worldwide, including in China. China participated in UNICEF projects in areas such as early childhood development, poverty reduction, and social protection programs, which included information, policy dialogues, and network and partnership building. UNDP provided funding for projects in areas such as alleviating poverty, reducing pollutants, and empowering women from ethnic minorities to participate in industry.

R25-13

International Assistance Programs Agency for International Development Development Assistance (072-1021 2025/2026) Amount proposed for rescission: \$2,500,000,000

GAO was unable to independently verify that the Department of State and USAID are withholding an amount equal to the amount proposed for rescission. OMB, the Department of State, and USAID declined to provide GAO with revised apportionment schedules, and the Department of State and USAID also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it aligns with the Administration's efforts to eliminate unnecessary development assistance and would align remaining funds with appropriate priorities.

We do not have recent prior reports relevant to this rescission proposal.

R25-14

**International Assistance Programs
Agency for International Development
Assistance for Europe, Eurasia and Central Asia (072-0306 2025/2026)
Amount proposed for rescission: \$460,000,000**

GAO was unable to independently verify that the Department of State and USAID are withholding an amount equal to the amount proposed for rescission. OMB, the Department of State, and USAID declined to provide GAO with revised apportionment schedules, and the Department of State and USAID also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it reflects the effort of the Administration to eliminate unnecessary foreign assistance programs.

We do not have recent prior reports relevant to this rescission proposal.

R25-15

**International Assistance Programs
Agency for International Development
International Disaster Assistance (072-1035/X)
Amount proposed for rescission: \$496,000,000**

GAO was unable to independently verify that the Department of State and USAID are withholding an amount equal to the amount proposed for rescission. OMB, the Department of State, and USAID declined to provide GAO with revised apportionment schedules, and the Department of State and USAID also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it aligns with the Administration's efforts to eliminate wasteful foreign assistance programs and would align remaining funds with the President's foreign policy priorities.

In [GAO-24-107232](#), we reported that nearly all International Disaster Assistance funds appropriated in Ukraine supplemental appropriation acts were obligated. USAID has used this funding to aid Ukrainians affected by the crisis in Ukraine and in other countries. Within Ukraine, USAID obligated about \$2.0 billion to provide internally displaced persons and other conflict-affected individuals with shelter and

settlements, water and sanitation, and food assistance, among other things. USAID also obligated about \$5.9 billion to other countries affected by the crisis and other vulnerable populations.

R25-16

**International Assistance Programs
Agency for International Development
Operating Expenses (072-1000-2025/2025)
Amount proposed for rescission: \$125,000,000**

GAO was unable to independently verify that the Department of State and USAID are withholding an amount equal to the amount proposed for rescission. OMB, the Department of State, and USAID declined to provide GAO with revised apportionment schedules, and the Department of State and USAID also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it would align with the Administration's ongoing efforts to eliminate unnecessary programming at USAID.

In [GAO-24-106232](#), we discussed funding constraints affecting staffing levels at USAID.

R25-17

**International Assistance Programs
Agency for International Development
Transition Initiatives (072-1027/X)
Amount proposed for rescission: \$57,000,000**

GAO was unable to independently verify that the Department of State and USAID are withholding an amount equal to the amount proposed for rescission. OMB, the Department of State, and USAID declined to provide GAO with revised apportionment schedules, and the Department of State and USAID also did not respond to questions from GAO prior to June 16, 2025, regarding whether it withheld budget authority from obligation in a manner consistent with the special message. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it aligns with the Administration's efforts to eliminate wasteful foreign assistance programs and would align remaining funds with the President's foreign policy priorities.

In [GAO-24-106192](#), we reported that USAID's Office of Transition Initiatives supports U.S. foreign policy objectives by providing rapid, short-term assistance targeted to support political transition and stabilization needs to help local partners advance peace and democracy. In fiscal year 2023, this office had obligated \$39 million to such activities in Ukraine. However, the Office of Transition Initiatives had not performed a comprehensive fraud risk assessment or prepared a fraud risk profile for Ukraine, and we recommended that it do so. We also found that the Office of Transition Initiatives had multiple practices that facilitated the sharing of lessons learned across conflict zones, including through use of a global knowledge management team.

R25-18

International Assistance Programs

Inter-American Foundation

Inter-American Foundation (164-3100 2025/2026)

Amount proposed for rescission: \$27,000,000

OMB declined to provide GAO with revised apportionment schedules. However, the Inter-American Foundation (IAF) provided a copy of OMB's revised instructions. OMB instructed IAF to withhold \$27,000,000. OMB also, in OMB footnote A2, instructed IAF that designated amounts "apportioned, but not yet obligated as of the date of this reapportionment, are available for obligation only as needed for Federal salary and payrolls expenses, close-out costs, or to make payments that are required by law to be made within the withholding period provided for in 2 U.S.C. § 683(b)."

The justification for this proposal states that it aligns with the Administration's efforts to eliminate wasteful foreign assistance programs and aligns with Executive Order 14217.

According to IAF's response to us, the amount affected by the proposed rescission is the entire grantmaking target for fiscal year 2025, and the rescission would remove the agency's means to carry out its statutory mission in 22 U.S.C. § 290f for the remainder of fiscal year 2025.

We do not have recent prior reports relevant to this rescission proposal.

R25-19

**International Assistance Programs
African Development Foundation
United States African Development Foundation (166-0700 2025/2026)
Amount proposed for rescission: \$22,000,000**

GAO was unable to independently verify that the U.S. African Development Foundation (USADF) is withholding an amount equal to the amount proposed for rescission. OMB declined to provide GAO with revised apportionment schedules, and USADF stated that it was unable to confirm receipt of a revised apportionment because relevant staff had been placed on administrative leave. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message.

The justification for this proposal states that it would eliminate funds that are often duplicative of activities managed by other agencies, such as the Department of State, and aligns with Executive Order 14217.

In [GAO-22-104612](#), we reviewed USADF's work as part of the interagency working group that implements the U.S. Government Global Food Security Strategy. USADF contributed to this strategy, with an overarching goal to sustainably reducing global poverty, hunger, and malnutrition, by providing grants and technical assistance to small and medium-sized enterprises in Africa to support a range of programmatic areas, including agriculture and food security.

We also have an ongoing review of fraud risk management at USADF, which we expect to issue in fall 2025.

R25-20

**United States Institute of Peace
United States Institute of Peace (458-1300 2025/2026)
Amount proposed for rescission: \$15,000,000**

OMB declined to provide GAO with revised apportionment schedules. The United States Institute of Peace (USIP), however, provided a copy of OMB's revised instructions. OMB instructed USIP to withhold \$15 million pending rescission. OMB also, in OMB footnote A2, instructed USIP that the \$10.619 million "apportioned, but not yet obligated as of the date of this reapportionment, [for the third and fourth quarters of fiscal year 2025] are available for obligation only as needed for Federal salary and payrolls expenses, close-out costs, or to make payments that are required by law to be made within the withholding period provided for in 2 U.S.C. § 683(b)."

In its response to us, USIP states that it contests the Executive Branch's control over the USIP appropriation and the President's authority to propose rescission. USIP also states that it objects to any characterization of it as an "agency" of the U.S. government. USIP cites its organic statute and the summary judgment in *United States Institute of Peace v. Jackson*, No. 1:25-cv-00804 (D.D.C. May 19, 2025), declaring null and void the termination of USIP Board members, the USIP President, and the actions taken as a result of those removals. The government has filed an emergency motion with the U.S. Circuit Court of Appeals for the D.C. Circuit requesting a stay of the District Court judgment pending the government's appeal.

The justification for this proposal states that it would align with the Administration's efforts to eliminate wasteful foreign assistance programs, as well as Executive Order 14217.

In [GAO-18-654](#), we reported that the Department of State, the Department of Defense, and USAID officials said that USIP plays a valuable, unique, and helpful role given its status as an independent organization, its specialized expertise, its ability to convene interagency actors in a non-official setting, and its ability to build local relationships through a continuous, field-based presence in certain countries. USIP also reported to us that it participates in U.S. conflict prevention, mitigation, and stabilization efforts through a variety of means. At the headquarters-level, USIP officials told us that they conduct both regular and as-needed consultations and discussions with senior agency officials at the United States National Security Council, the Department of State, USAID, the Department of Defense, and other agencies. USIP and Department of State officials also indicated that they coordinate their Iraq, Nigeria, and Syria programs that are funded by the Department of State through interagency agreements. USIP officials said that it is in communication with the embassies where USIP has a USIP office or ground presence. For Iraq, Department of State and USIP officials located in-country said that they contact one another as needed. According to USIP, in March 2018, it reestablished an American country manager position in Baghdad, Iraq, whose responsibilities include regular communication and coordination with relevant U.S. government officials. For Nigeria, USAID and USIP officials said that USIP participates in a peace and security network that brings together international nongovernmental organizations and governmental actors—including USAID—to share information on peace and security efforts being conducted in Nigeria.

R25-21

Corporation for Public Broadcasting Corporation for Public Broadcasting (020-151 2026/2026) Amount proposed for rescission: \$535,000,000

GAO was unable to independently verify that the Corporation for Public Broadcasting is withholding an amount equal to the amount proposed for rescission. OMB declined to provide GAO with revised apportionment schedules, and the

Corporation for Public Broadcasting stated that it had not received a revised apportionment schedule from OMB. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message. However, the Corporation for Public Broadcasting, in its response to us, stated that it is not withholding the funding proposed for rescission because the funds are advance appropriations that do not become available for obligation until October 1, 2025.⁹

The justification for this proposal states that it would eliminate funds that would be used to subsidize a public media system that is politically biased and an unnecessary expense to the taxpayer.

In [GAO-22-105405](#), we noted stakeholder perspectives that this funding is important.

R25-22

Corporation for Public Broadcasting Corporation for Public Broadcasting (020-0151 2027/2027) Amount proposed for rescission: \$535,000,000

GAO was unable to independently verify that the Corporation for Public Broadcasting is withholding an amount equal to the amount proposed for rescission. OMB declined to provide GAO with revised apportionment schedules, and the Corporation for Public Broadcasting stated that it had not received a revised apportionment schedule from OMB. According to an OMB official, amounts will be withheld from obligation on the apportionment consistent with the special message. The Corporation for Public Broadcasting, in its response to us, stated that it is not withholding the funding proposed for rescission because the funds are advance appropriations that do not become available for obligation until October 1, 2026.¹⁰

The justification for this proposal states that it would eliminate funds that would be used to subsidize a public media system that is politically biased and an unnecessary expense to the taxpayer.

In [GAO-22-105405](#), we noted stakeholder perspectives that this funding is important.

⁹ While the Corporation for Public Broadcasting has not withheld the funding proposed for rescission, this appropriation is distributed according to a statutory formula, and withholding amounts that had already become available under the ICA would likely implicate section 1001(4) of the ICA, 2 U.S.C. § 681(4).

¹⁰ While the Corporation for Public Broadcasting has not withheld the funding proposed for rescission, this appropriation is distributed according to a statutory formula, and withholding amounts that had already become available under the ICA would likely implicate section 1001(4) of the ICA, 2 U.S.C. § 681(4).



April 8, 2025

Russell T. Vought
Director
Office of Management and Budget

Dear Mr. Vought,

The purpose of this letter is to address issues that have come to the attention of the Government Accountability Office (GAO) regarding the decision of the Office of Management and Budget (OMB) to remove the website that made apportionments available publicly. This is very concerning because of the potential implications for review of such records for federal audits, congressional oversight, specifically with regard to Congress's power of the purse.

We understand that OMB took down the website taking the position that it requires the disclosure of predecisional, and deliberative information. We disagree. As apportionments are legally binding decisions on agencies under the Antideficiency Act, we note that such information, by definition, cannot be predecisional or deliberative. See 31 U.S.C. § 1517. OMB also noted that apportionments may contain sensitive information which, if disclosed publicly automatically, may pose a danger to national security and foreign policy. While there may be some information that is sensitive if disclosed publicly, it is certainly not the case that all apportionment data meets that standard. Where there is such sensitive data that should be protected from public disclosure, those would be the exception and should not serve to take down the entire database. We remain committed to engaging with OMB and accommodating situations where sensitive data should not be posted publicly but be made available as required for congressional oversight and federal audits.

Moreover, there is a statutory requirement for OMB to post the apportionment data on a public website. Financial Services and General Government Appropriations Act, 2023. Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, §204, div. E, tit. II, 136 Stat. 4667 (Dec. 9, 2022).

As you know, apportionments are a critical part of the legal framework, anchored in the Antideficiency Act, that helps to ensure the responsible use of taxpayer dollars as well as to protect Congress's power of the purse. Apportionments help achieve both of these worthy goals by requiring the President and OMB to apportion, or subdivide, fixed-year appropriations to executive branch agencies. The apportionment system is intended to achieve the effective and orderly use of taxpayer dollars, and assist government officials and employees of the executive branch so that they do

not over-obligate or over-expend them and create the need for supplemental or deficiency appropriations. Where officials or employees obligate or expend in excess of apportionments, they violate the Antideficiency Act, and agencies are required to report such violations to the President, Congress, and GAO.

Apportionment transparency facilitates oversight of federal spending. Because apportionments bind agencies as to both how and when appropriations may be obligated or expended, they provide invaluable insight into agency funding decisions. Apportionments also provide helpful context for GAO examinations of agency compliance with statutes such as the Antideficiency Act and Impoundment Control Act.

GAO has a number of on-going Impoundment Control Act inquiries and engagement work, many of which rely on apportionment data. GAO asks that OMB reinstate this apportionment data, consistent with the law and OMB and GAO's responsibilities to protect any information deemed by OMB to be sensitive. If OMB does not reinstate this apportionment data, please be aware that GAO has a broad statutory right of access to apportionment data under 31 U.S.C. § 716 and will seek such apportionment data accordingly.

As GAO continues its work regarding the Impoundment Control Act and other engagement work, it is essential that we retain access to this apportionment data. Congress and the American taxpayer depend on GAO to carry out Congress's oversight responsibilities, specifically with regard to its power of the purse. I would appreciate your immediate attention to this matter.

Sincerely,



Edda Emmanuelli Perez
General Counsel

Cc: Mark Paoletta
General Counsel
Office of Management and Budget

Cc: The Honorable Susan Collins
Chair
Committee on Appropriations
United States Senate

Cc: The Honorable Patty Murray
Vice Chair
Committee on Appropriations
United States Senate

Cc: The Honorable Lindsey Graham
Chairman
Committee on the Budget
United States Senate

Cc: The Honorable Jeff Merkley
Ranking Member
Committee on the Budget
United States Senate

Cc: The Honorable Tom Cole
Chairman
Committee on Appropriations
House of Representatives

Cc: The Honorable Rosa DeLauro
Ranking Member
Committee on Appropriations
House of Representatives

Cc: The Honorable Jodey Arrington
Chairman
Budget Committee
House of Representatives

Cc: The Honorable Brendan Boyle
Ranking Member
Budget Committee
House of Representatives