



**Comptroller General  
of the United States**

**Washington, D.C. 20548**

B-246096.8

April 30, 1992

The Honorable Joseph M. McDade  
Ranking Minority Member  
Committee on Appropriations  
U.S. House of Representatives

Dear Representative McDade:

In the past we have informally provided a variety of statistical data concerning rescissions proposed and enacted from passage of the Impoundment Control Act of 1974 to the present. Given the level of interest in this data, we have decided to regularize our data collection and reporting processes with respect to rescission proposals. Accordingly, to keep the Congress apprised of the amount and frequency of rescissions proposed and enacted, we will, beginning with this report, submit periodically the following rescission information:

- a table showing by fiscal year from 1974 to the present, (1) the aggregate number and amount of rescissions proposed by the President, (2) the aggregate number and amount of those proposals enacted by the Congress, and (3) the aggregate number and amount of rescissions initiated by the Congress, (4) the total number of rescissions enacted and the total amount of budget authority rescinded by Congress, with grand totals for each category (Attachment I);
- a table showing by fiscal year from 1974 to the present, and by Presidential administration, the aggregate number and amount of rescissions proposed and enacted. The table also displays the number and amount of Congressional rescissions by Administration with grand totals for each category (Attachment II);
- a list, by agency and program, of rescissions proposed by the President from 1974 to the present (Attachment III);

- a list of rescissions proposed by the President and enacted by the Congress from 1974 to the present (Attachment IV); and,
- a list of rescissions initiated and enacted by the Congress from 1974 to the present, i.e., rescissions which were not proposed in the Presidents' special impoundment messages (Attachment V).

We also wish to point out that the current product reflects a number of revisions and adjustments to previously submitted historical tables. For example, we have added several rescissions which were not styled as such in the applicable legislation; credited certain rescissions to a different fiscal year than we had previously credited them; and added rescissions which our initial search, for various reasons, did not discover. As we identify the need for further adjustments, if any, we shall include them in future submissions.

I trust you will find this information useful.

Sincerely yours,



for Comptroller General  
of the United States

Enclosure

SUMMARY OF RESCISSIONS ENACTED BY CONGRESS  
FISCAL YEARS: 1974 - CURRENT

Fiscal Year	Number of Rescissions Proposed by President	Total Amount Proposed by President for Rescission	Number of Proposals Accepted by Congress	Notes	Total Amount of Proposals Enacted by Congress	Number of Rescissions Initiated by Congress	Total Amount of Rescissions Initiated by Congress	Total Rescissions Enacted	Total Amount of Budgetary Authority Rescinded
1992	128	7,878,473,890	0	1	0	27	1,415,567,000	27	1,415,567,000
1991	30	4,858,251,000	8	2	288,419,000	26	1,420,487,000	34	1,708,898,000
1990	11	554,258,000	0		0	71	2,304,988,000	71	2,304,988,000
1989	8	143,100,000	1		2,053,000	11	325,913,000	12	327,966,000
1988	0	0	0		0	61	3,888,683,000	61	3,888,683,000
1987	73	5,835,800,000	2		38,000,000	52	12,359,390,875	54	12,395,390,875
1986	83	10,128,800,000	4		143,210,000	7	5,409,410,000	11	5,562,620,000
1985	245	1,858,087,000	98		173,699,000	12	5,458,621,000	110	5,632,320,000
1984	9	838,400,000	3		55,375,000	7	2,188,689,000	10	2,244,064,000
1983	21	1,589,000,000	0		0	11	310,605,000	11	310,605,000
1982	32	7,907,400,000	5		4,385,488,000	5	48,432,000	10	4,413,918,00
1981	133	15,361,900,000	101	3	10,880,935,550	43	3,738,480,800	144	14,617,428,150
1980	59	1,818,100,000	34		777,898,448	33	3,238,208,100	67	4,015,902,548
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	67,184,000	9	585,819,000
1977	20	1,828,930,000	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		388,285,370	1	4,999,704	39	391,285,074
1974	2	495,635,000	0		0	3	1,400,412,000	3	1,400,412,000
Total:									
1974-1992	1012	\$69,273,034,890	324	4	\$19,311,454,368	378	\$43,798,238,022	702	\$63,109,693,388

NOTES

- 1 As of April 14, 1992. These entries include 127 proposed rescissions in the total amount of \$7,882,773,690 which the Congress is currently considering.
- 2 The Military Construction Appropriations Act, Fiscal Year 1991, approved most of the rescissions proposed by the President in Fiscal Year 1990, 41 days after the funds were released for obligation under the Impoundment Control Act. The following individual projects were not "approved" for rescission: Central District Center, Phase III, Red River, Texas - \$58,000,000 in proposed rescission R90-4; addition to Flight Simulator, Luke Air Force Base, Arizona - \$1,900,000 in proposed rescission R90-5; installation of fireplaces in SOO, WPAFB, Ohio - \$56,000 in proposed rescission R90-10.
- 3 Thirty-three rescission proposals for \$1,142,364,000 proposed by President Carter in Fiscal Year 1981 have not been included in this table because the rescissions were converted to deferrals by President Reagan in his Fifth Special Message for Fiscal Year 1981, dated February 13, 1981.
- 4 The total amount of budgetary authority rescinded is understated due to rescissions of indefinite amounts, as explained in the scope and methodology statement. (see enclosure)

# Rescissions by Presidential Administration under the Impoundment Control Act

Fiscal Year	Rescissions proposed by President Bush	
	Number	Total Amount
1992	128	7,879,473,690
1991	30	4,859,251,000
1990	11	554,258,000
1989	0	0
TOTALS	169	\$13,292,982,690

Presidential proposals accepted by Congress		
Number Accepted	Total Amount	Percent Accepted
0	---	0%
8	286,419,000	27%
0	---	0%
0	---	0%
8	\$286,419,000	5%

Rescissions Initiated by Congress During Bush Administration	
Number	Total Amount
27	1,415,567,000
26	1,420,467,000
71	2,304,986,000
11	325,913,000
135	\$5,466,933,000

Fiscal Year	Rescissions proposed by President Reagan	
	Number	Total Amount
1989	6	143,100,000
1988	0	0
1987	73	5,835,800,000
1986	83	10,126,900,000
1985	245	1,856,087,000
1984	9	636,400,000
1983	21	1,569,000,000
1982	32	7,907,400,000
1981	133	15,361,900,000
TOTALS	602	\$43,436,587,000

Presidential proposals accepted by Congress		
Number Accepted	Total Amount	Percent Accepted
1	2,053,000	17%
0	0	0%
2	36,000,000	3%
4	143,210,000	5%
98	173,699,000	40%
3	55,375,000	33%
0	0	0%
5	4,365,486,000	16%
101	10,880,935,550	76%
214	\$15,656,758,550	36%

Rescissions Initiated by Congress During Reagan Administration	
Number	Total Amount
0	0
61	3,888,663,000
52	12,359,390,675
7	5,409,410,000
12	5,458,621,000
7	2,188,689,000
11	310,605,000
5	48,432,000
43	3,736,490,600
198	\$33,400,301,275

Fiscal Year	Rescissions proposed by President Carter	
	Number	Total Amount
1981	[33]	[1,142,364,000]
1980	59	1,618,100,000
1979	11	908,700,000
1978	12	1,290,100,000
1977	7	791,552,000
TOTALS	89	\$4,608,452,000

Presidential proposals accepted by Congress		
Number Accepted	Total Amount	Percent Accepted
0	0	0%
34	777,696,446	58%
9	723,609,000	82%
5	518,655,000	42%
2	96,090,000	29%
50	\$2,116,050,446	56%

Rescissions Initiated by Congress During the Carter Administration	
Number	Total Amount
0	0
33	3,238,206,100
1	47,500,000
4	67,164,000
3	172,722,943
41	\$3,525,593,043

Note: The 33 rescissions proposed in 1981 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	
	Number	Total Amount
1977	13	1,135,378,000
1976	50	3,582,000,000
1975	87	2,722,000,000
1974	2	495,635,000
TOTALS	152	\$7,935,013,000

Presidential proposals accepted by Congress		
Number Accepted	Total Amount	Percent Accepted
7	717,600,000	54%
7	148,331,000	14%
38	386,295,370	44%
0	0	0%
52	\$1,252,226,370	34%

Rescissions Initiated by Congress During Ford Administration	
Number	Total Amount
0	0
0	0
1	4,999,704
3	1,400,412,000
4	\$1,405,411,704

## SCOPE AND METHODOLOGY

We prepared the attached lists as follows. To identify Presidential rescission proposals, we reviewed each special message submitted by the Presidents pursuant to the Impoundment Control Act of 1974, 2 U.S.C. § 683 (1988), from 1974 through April 14, 1992. To identify rescissions enacted, we analyzed appropriations, supplemental appropriations, and other acts of Congress enacted since 1974. In order to develop a list of all rescissions enacted during each fiscal year for the subject time period. Our computer-assisted research methodology focused on locating variations of the verb "to rescind" as the operative legislative language. We supplemented our computer-based research with manual searches of applicable laws, general discussions with other knowledgeable sources such as staff of the House Appropriations Committee, and other generally available information. The second step of our search served not only to check the accuracy of the results of our initial research step, but also to capture those rescissions of budget authority that are not so styled or denoted in the applicable legislation.<sup>1</sup>

On the basis of our research, we compiled a list of rescissions by fiscal year from 1974 to 1992. To identify Presidential rescission proposals that were enacted, we matched our list of rescissions against our list of rescission proposals submitted to the Congress by the President pursuant to the Impoundment Control Act.<sup>2</sup> We classified those rescissions that were not related to Presidential proposals as Congressionally initiated rescissions.

In order to confirm the accuracy of our statistics from fiscal years 1974 to the present, we consulted with the staff of the House Appropriations Committee (House

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<sup>1</sup>Examples of this category of rescissions are a \$75,000,000 rescission in the Conservation Reserve Program, and a \$600,000,000 rescission in the Hazardous Substance Response Fund, discussed below on pages 10 to 11.

<sup>2</sup>We counted the Presidents' proposed rescissions as proposals enacted by Congress whenever the Congress approved those proposals, i.e., without regard to the 45-day period applicable to rescissions contained in the Impoundment Control Act. 2 U.S.C. § 683(b). Hypothetically, if the President proposed a rescission in March 1989, the 45-day period would typically run in May 1989. Nonetheless, we would consider that rescission to be one proposed by the President and enacted or approved by the Congress, even if the Congress did not approve the proposed rescission until later in 1989.

Appropriations) which independently tracks all rescissions considered in the appropriations process.<sup>3</sup> For the most part, our rescission statistics and those of House Appropriations match. There were, however, some rescissions which, for various reasons, we did not discover in our initial search. Moreover, House Appropriations and our Office differed on whether some enactments should or should not be counted as rescissions. Following is a brief explanation of our treatment of certain types of rescissions as well as explanations of those items with which we disagreed with House Appropriations.

Rescissions of an Indefinite or Uncertain  
Amount of Budget Authority

We have not counted what are legislatively denoted as "rescissions" unless and until we can establish the amount thereof. Once we ascertain the amount of budget authority rescinded as a result of an indefinite rescission, we adjust our historical data and tables accordingly.

For example, we did not count a routine annual rescission of contract authority provided to the Land and Water Conservation Fund which appears in the Department of Interior and Related Agencies Appropriations Acts. See, e.g., Pub. L. 102-154, 105 Stat. 998 (1991); Pub. L. 101-512, 104 Stat. 1922 (1990); Pub. L. 100-202, 101 Stat. 1329-221 (1987). The reason we initially excluded this rescission from our statistics was that we did not know the specific amount of budget authority rescinded when we compiled our statistics. We have confirmed, however, that the annual amount rescinded for fiscal years 1982 to 1992 is \$30,000,000 and now have included these amounts for those fiscal years in our statistics.

Our Office does not count as rescissions several routine annual rescissions in the Department of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriation Act. See, e.g., Pub. L. 102-139, 105 Stat. 745 (1991); Pub. L. 100-404, 102 Stat. 1015 (1988). The rescission for annual contributions for assisted housing typically provides that up to a certain amount (or an indefinite amount) of budget authority that is recaptured by the Department during the fiscal year is rescinded. However, since we have not determined what the specific amount of budget authority rescinded is, we have not, to

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<sup>3</sup>One difference between our statistics and those of House Appropriations is that we count rescissions that are contained both in appropriations and authorization acts. House Appropriations tracks only those rescissions that result from the appropriations process.

date, included these rescission in our statistics.<sup>4</sup> House Appropriations also does not count these as rescissions.

An exception occurred in fiscal year 1986 and involved a \$5,250,000,000 rescission of HUD funds for Annual Contributions for Assisted Housing. Pub. L. 99-349, 100 Stat. 727 (1986). Originally, we viewed this as an indefinite rescission which, as already explained, we typically exclude from our rescission statistics until we can verify the amount of the rescission. This rescission, however, states that "not less than" \$5.25 billion shall be rescinded. Since the language rescinds a specific, minimum amount, we have included this amount as rescinded in our statistics.

We also have not counted in previous fiscal years the rescissions contained in the rental housing assistance program or the rent supplement program. These rescissions typically state that limitations applicable to maximum payments are reduced by "not more than" a certain amount. See, e.g., Pub. L. 102-139, 105 Stat. 748 (1991). At the time we compiled our statistics, we did not determine the final amount rescinded, and accordingly we have routinely excluded such indefinite rescissions from our calculations. House Appropriations also does not count these rescissions.

Another rescission we did not include in our statistics occurred in fiscal year 1986. The Congress rescinded the unobligated balances of funds available to the U.S. Synthetic Fuels Corporation as of the date of enactment of the Department of Interior Appropriation for 1986. Pub. L. 99-190, 99 Stat. 1249 (1985) (appropriation accounts: Energy Security Reserve, Department of the Treasury). The statute did not identify the total amount of the rescission. In addition, the statute contained several provisions reserving funds from rescission and allowing them to be used for specified purposes. Although House Appropriations estimates the amount rescinded to be \$6,900,000,000, neither we nor House Appropriations have included this rescission in our tables because we have not to date confirmed the amount rescinded.

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<sup>4</sup>In some of the charts submitted in previous years the ceiling amounts for these rescissions were included in our statistics. However, we have deleted all references to these rescissions and adjusted our tables (Attachments I and II) accordingly.



### Other Adjustments

#### Drug Initiative Appropriation Rescissions

In fiscal year 1990, there were several rescissions and reductions of budget authority in the Department of Transportation Appropriations Act for fiscal year 1990. Pub. L. 101-164, 103 Stat. 1109, 1110 (1989). House Appropriations did not count these amounts as rescinded budget authority because, in their view, Congress was adjusting appropriations to permit funding of certain drug initiatives. We do not agree that these rescissions are merely adjustments. Rather, we have counted them as rescissions. We consider any legislation that eliminates previously enacted and currently available budget authority as a rescission.

In the Transportation Appropriation Act, signed into law on November 21, 1989, there were several rescissions and reductions that affect budget authority previously enacted. For example, we count a reduction of \$46,000,000 in budget authority in the Nuclear Waste Disposal Fund account appropriated by the Energy and Water Development Appropriations Act, signed into law on September 29, 1989, as a rescission because it involves a cancellation of pre-existing budget authority. See id. 103 Stat. at 1108. Also, we count six rescissions involving the Department of the Treasury and GSA, id. 103 Stat. at 1109, 1110, as rescissions because they are reductions of currently available budget authority enacted on November 3, 1989, in the Treasury, Postal Service and General Government Appropriations Act, 1990. Pub. L. 101-136, 103 Stat. 783 (1989).

An example of a reduction that we did not consider to be a rescission occurred in the Transportation Act's across-the-board reduction of 0.43% of discretionary accounts in the Legislative Branch Appropriation Act, 1990. Both the Transportation and the Legislative appropriations acts were signed on the same day, November 21, 1989. Thus, the "reduction" was of budget authority that had not yet become effective. Therefore, we do not consider this reduction to be a rescission.

### Timing Adjustments

There are a number of rescissions which we previously credited to one fiscal year, but upon further examination we conclude that they should have been credited to another fiscal year. For example, we moved eight rescissions previously counted as Presidentially proposed and enacted by the Congress in FY 1990 to the same column for FY 1991. This change requires some explanation. On June 28, in fiscal year 1990, the President proposed eight rescissions

in DoD accounts for military construction and family housing. The Congress, however, did not complete action on the proposals within the 45 day period of continuous congressional session specified by the Impoundment Control Act and thus the budget authority was released for obligation on September 24, 1990. See GAO/OGC-90-12, October 4, 1990. On November 5, 1990, however, 41 days after the funds were released for obligation, Congress, in fiscal year 1991, enacted the Military Construction Appropriation Act for that fiscal year. Pub. L. 101-519, 104 Stat. 2240 (1990). The Act approved all of the rescissions proposed by the President on June 28, 1990, with the exception of rescissions proposed in 3 programs.<sup>5</sup> See H.R. Rep. No. 101-608, 101st Cong., 2nd Sess. 3 (1990) (recommending approval of rescissions requested by the President); Sen. Rep. No. 101-410, 101st Cong., 2nd Sess. 9 (1990) (recommending approval of rescissions requested by the President). Since the Congress did in fact approve the President's proposals, we have included the eight rescissions within the totals for rescissions Presidentially proposed and enacted by the Congress in the fiscal year 1991 column.<sup>6</sup> Neither OMB, in its cumulative reports, nor House Appropriations count the rescissions as approved by the Congress.

This type of misclassification also occurred in fiscal year 1978 for Presidential rescission proposals enacted by the Congress (R77-18 and R77-19). These proposals, totalling \$463,400,000, were approved by the Congress for rescission in fiscal year 1978, not 1977.

We also made a timing adjustment for rescissions in HUD's Annual Contributions for Assisted Housing programs. We credited this rescission in our previous tables to fiscal year 1986. The statutory language of the rescission in Public law 99-349, however, specifically states that the rescission is of budget authority becoming available "during fiscal year 1987" and the rescission is effective "on or after October 1, 1986 and before September 30, 1987." Pub.

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<sup>5</sup>Budget authority for the following individual projects was not rescinded: Central District Center, Phase III, Red River, Texas \$39,000,000 in proposed rescission R90-4; Addition to Flight Simulator, Luke Air Force Base, Arizona \$1,900,000 in proposed rescission R90-5; Installation of Fireplaces in SOQ, WPAFB, Ohio \$56,000 in proposed rescission R90-10.

<sup>6</sup>We also note that the amount of budget authority approved for rescission is \$286,419,000 and not \$513,302,000 as previously stated.

L. 99-349, 100 Stat. 727 (1986). Therefore, we now count this rescission in fiscal year 1987.

We also made timing adjustments with respect to a number of minor rescissions. See, e.g., Pub. L. 98-367, 98 Stat. 472 (1984); Pub. L. 97-102, 95 Stat. 1454 (1981); Pub. L. 95-96, 91 Stat. 802 (1977).

#### Rescissions Not Detected Using Operative Term "Rescind"

There were several rescissions that we did not detect in our initial search because although they had the effect of a rescission, they did not use the verb "to rescind" as the operative legislative language. For instance, a \$75,000,000 reduction in funds appropriated for the Conservation Reserve Program did not use the term "rescind" or "rescission". Pub. L. 101-45, 103 Stat. 107 (1989). Instead, the statutory language deletes the sum previously appropriated and inserts another lesser sum which, in effect, rescinds previously appropriated budget authority. Two other examples are a \$9,100,000 rescission in fiscal year 1974 of Grants to the National Railroad Passenger Corporation (Pub. L. 93-98, 87 Stat. 336) and a \$1,188,000,000 rescission in fiscal year 1974 of Grants to States for Public Assistance (Pub. L. 93-305, 88 Stat. 203). In both cases, the statutes referred to the "rescissions" as "reductions" in appropriations.

Similarly, we did not initially detect a \$600,000,000 rescission in the Hazardous Substance Response Trust Fund because the Act of Congress (Pub. L. 99-591, 100 Stat. 3341-242 (1986)) reducing the amount of budget authority available to the fund did not refer to any "rescission" in the account. Instead the Act appropriated funds "to the extent and in the manner provided for in the conference report and the joint explanatory statement of the committee on conference [House Report 99-977] . . . as if enacted into law." House Report 99-977 contained the rescission language. A \$5,000,000 rescission of Alcohol Safety Incentive Grants was not detected for the same reasons. Id. 100 Stat. 3341-308.

The last example of this type of adjustment was a \$203,312,000 rescission of GSA Construction funds in Pub. L. 93-143, 87 Stat. 518 (1973). This rescission used the phrase "shall revert to the Treasury" to achieve the reduction in appropriations; therefore, our initial computer search did not detect it.

#### Other Rescissions

Following is a list of rescissions (identified by fiscal year) that were either not detected in our initial search

pattern, or were not included, whether because of transcription or clerical error, in our previously submitted rescission statistics.

Fiscal Year 1992: \$3,190,000: two rescissions in the Legislative Appropriations Act for fiscal year 1992. Pub. L. 102-90, 105 Stat. 451, 470 (1991).

Fiscal Year 1991: \$26,000,000: rescission of Military Construction, Air Force funds. Pub. L. 101-519, 104 Stat. 2241 (1990); \$8,262,000: rescission of funds provided for the Judiciary. Pub. L. 102-55, 105 Stat. 294 (1991); \$250,000: rescission in the Legislative Appropriations Act, fiscal year 1992, Pub. L. 102-90, 105 Stat. 451 (1991), but specifically retroactive to fiscal year 1991 appropriation; \$23,000,000: rescission in an administrative provision for HUD Annual Contributions to Assisted Housing. Pub. L. 102-27, 105 Stat. 151 (1991).

Fiscal Year 1990: \$47,700,000: rescission of budget authority for the Federal Water Pollution Control Act. Pub. L. 101-144, 103 Stat. 857 (1989);

Fiscal Year 1989: \$10,600,000: rescission of fiscal year 1989 Research, Development, Test, and Evaluation, Navy, funds in the 1989 Act Implementing the Bipartisan Accord on Central America. Pub. L. 101-14, 103 Stat. 39 (1989).

Fiscal Year 1986: \$210,000: rescission of Office of Surface Mining Reclamation and Enforcement budget authority. Pub. L. 99-349, 100 Stat. 732 (1986); \$10,000,000: rescission of FBI funds for a relocation. Pub. L. 99-349, 100 Stat. 715 (1986).

Fiscal year 1985: \$1,287,000: this rescission (number R85-236) for ACTION was inadvertently deleted from our tables for Presidential rescission proposals enacted by Congress.

Fiscal Year 1982: \$1,505,000: rescission in the Legislative Branch Appropriation Act, Pub. L. 97-51, 95 Stat. 958 (1981).

Fiscal Year 1981: \$13,500,000: rescission of funds provided for Human Development Services. Pub. L. 97-12, 95 Stat. 55 (1981); \$46,400,000: this was a rescission of Senate Funds. Pub. L. 97-12, 95 Stat. 61 (1981); in the table for Presidential rescission proposals enacted by the Congress, for rescission number R81-81, HUD Community Planning and Development, the amount approved by the Congress for rescission was \$15,976,000 and not \$34,976,000.

Fiscal Year 1980: \$10,000,000: rescission of funds appropriated for the Mutual Self-Help Housing program. Pub.

L. 96-304, 94 Stat. 858 (1980); \$1,000,000: rescission of funds appropriated for contingent expenses of the Senate. Pub. L. 96-304, 94 Stat. 889 (1980); \$220,000,000: rescission of funds appropriated for the purchase of government furniture. Pub. L. 96-304, 94 Stat. 927 (1980).

Fiscal Year 1977: \$13,900,000: rescission of contract authority for Public Lands Development Roads and Trails. Pub. L. 94-373, 90 Stat. 1043 (1976); \$118,995,000: rescission of contract authority for Road Construction. Pub. L. 94-373, 90 Stat. 1047 (1976); \$39,827,943: rescission of contract authority for Roads and Trails. Pub. L. 94-373, 90 Stat. 1056 (1976).