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United States Government Accountability Office
Washington, DC 20548

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July 19, 2012

The Honorable Daniel K. Inouye
Chairman
Committee on Appropriations
United States Senate

The Honorable Thad Cochran
Vice Chairman
Committee on Appropriations
United State Senate

Subject: *Updated Rescission Statistics, Fiscal Years 1974–2011*

This responds to your letter requesting that we transmit to Congress an updated package of our statistical data concerning rescissions proposed and enacted since the passage of the Impoundment Control Act of 1974. In response to your letter, we have updated our statistics regarding proposed and enacted rescissions through fiscal year 2011.

Under the Impoundment Control Act, whenever the President proposes discretionary budget authority for rescission, he must transmit a special message to Congress detailing the amounts, reasons for, and effect of the proposed rescission. Congressional Budget and Impoundment Control Act, Pub. L. No. 93–344, title X, 88 Stat. 297, 332 (July 12, 1974), *codified at* 2 U.S.C. §§ 682–688. Agencies may withhold from obligation budget authority proposed for rescission in a special message for up to 45 legislative days following submission of the special message. 2 U.S.C. § 683(b). If Congress does not pass rescission legislation within this 45-day period, the budget authority must be released. *Id.* The Impoundment Control Act provides a mechanism through which Congress may fast-track a vote on a special message. 2 U.S.C. § 688.

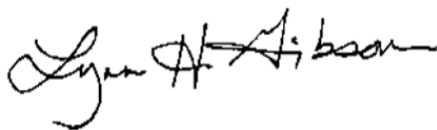
We present our statistics in the two enclosed sets of tables, Enclosures I and II. Enclosure I shows by fiscal year from 1974 to the present: (a) the aggregate number and amounts of rescissions proposed by the President, (b) the aggregate number and amount of those proposals enacted by Congress, (c) the aggregate

number and amount of rescissions initiated by Congress, and (d) the total number of rescissions enacted and the total amount of budget authority rescinded by Congress, with totals for each category. Enclosure II shows by fiscal year from 1974 to the present, by presidential administration, the aggregate number and amount of rescissions proposed and enacted. The tables also display the number and amount of congressional rescissions by administration with totals for each category. Both tables include all rescissions enacted through September 30, 2011.

To compile our statistics, we used the same methodology as we have for earlier data.¹ We analyzed appropriations, supplemental appropriations, and other acts of Congress enacted in each fiscal year in order to identify rescissions, which are any legislative provisions that eliminate previously enacted and currently available budget authority.

To ensure that we completely and accurately identify all rescissions, we consult with staff from the House of Representatives Committee on Appropriations, who are responsible for tracking rescissions. Our statistics differ somewhat from those of the committee staff, who utilize different criteria to identify certain enactments as rescissions. For example, if Congress “rescinds” funds from one account and in the next paragraph “appropriates” the same amount to a different account, we consider it reallocated budget authority, not a rescission.

The statistics appear in the same format as earlier tables, although the current product includes adjustments for clerical and transcription errors contained in earlier reports.

A handwritten signature in black ink, appearing to read "Lynn H. Gibson". The signature is fluid and cursive, with the first name "Lynn" being the most prominent.

Lynn H. Gibson
General Counsel

Enclosures – 3

¹ We provide an abbreviated methodology in Enclosure III. For an exhaustive review of the background and methodology of this project, see the scope and methodology of our original presentation of these statistics, B-246096.8, Apr. 30, 1992.

SUMMARY OF PROPOSED AND ENACTED RESCISSIONS								
FISCAL YEARS 1974 – 2011								
(Legislative Action Through 9/30/2011)								
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
2011	0	\$0	0	\$0	157	\$20,980,098,285	157	\$20,980,098,285
2010	0	\$0	0	\$0	132	\$10,977,057,243	132	\$10,977,057,243
2009	0	\$0	0	\$0	92	\$12,716,568,834	92	\$12,716,568,834
2008 ¹	0	\$0	0	\$0	126	\$12,201,184,028	126	\$12,201,184,028
2007 ¹	0	\$0	0	\$0	56	\$8,035,711,005	56	\$8,035,711,005
2006 ²	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 ³	\$1,706,886,000
1990	11	\$554,258,000	0	\$0	71	\$2,304,986,000	71	\$2,304,986,000
Subtotal: 1990 – 2011	335	\$20,042,297,690	145	\$5,981,669,351	2,007	\$203,107,727,335	2,152	\$209,089,396,686
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 – 2011	1,178	\$76,022,349,690	461	\$25,006,704,717	2,261	\$241,764,946,357	2,722	\$266,771,651,074

[1] The 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. These were not rescission proposals under the Impoundment Control Act. For more information, see B-308011, Aug. 4, 2006.

[2] The 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.

[3] The 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.

SUMMARY OF PROPOSED AND ENACTED RESCISSIONS								
FISCAL YEARS 1974 - 1989								
(continued)								
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 ¹	\$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:	843	\$55,980,052,000	316	\$19,025,035,366	254	\$38,657,219,022	570	\$57,682,254,388
1974 - 1989								

[1] Thirty-three rescissions proposed by President Carter and totalling 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.

**RESCISSIONS BY PRESIDENTIAL ADMINISTRATION
UNDER THE IMPOUNDMENT CONTROL ACT**

Fiscal Year	Rescissions Proposed by President Obama		Presidential Proposals Accepted by Congress			Rescissions Initiated by Congress During Obama Administration	
	Number	Dollar Amount	Number Accepted	Dollar Amount	Percent Accepted	Number	Dollar Amount
2011	0	\$0	0	\$0	0	157	\$20,980,098,285
2010	0	\$0	0	\$0	0	132	\$10,977,057,243
2009	0	\$0	0	\$0	0	74	\$11,211,552,834
TOTAL	0	\$0	0	\$0	0	363	\$43,168,708,362

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
2009	0	\$0	0	\$0	0	18	\$1,505,016,000
2008 ¹	0	\$0	0	\$0	0	126	\$12,201,184,028
2007 ¹	0	\$0	0	\$0	0	56	\$8,035,711,005
2006 ²	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 ³	\$0
TOTAL	0	\$0	0	\$0	0	537	\$79,714,221,579

[1] The President proposed "cancellations" and rescissions in his budgets but did not submit a special message under the Impoundment Control Act.

[2] The 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.

[3] All 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 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 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		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

OBJECTIVE, SCOPE, AND METHODOLOGY FOR
RESCISSION STATISTICS

We prepared the lists in Enclosures I and II using the same methodology we have used since we first compiled tables in 1992. See B-246096.8, Apr. 30, 1992. To keep the Congress apprised of the amount and frequency of rescissions proposed and enacted, we compiled statistics regarding rescissions proposed by the executive branch and rescissions enacted by Congress for each fiscal year from fiscal year 1974 to the present. We analyzed appropriations, supplemental appropriations, and other acts of Congress enacted in each fiscal year to identify rescissions. We used computer-based and manual research, supplemented by discussions with other sources such as staff of the House of Representatives Committee on Appropriations to ensure that we completely and accurately identify all rescissions.

To identify rescissions, we search for the verb “rescind” and the word “rescission” in its various forms. However, sometimes Congress does not use these terms in the legislative language even though the action is a rescission. For example, an act may delete a sum previously appropriated by another act and insert or substitute a lesser sum, which in effect rescinds previously appropriated budget authority. In other cases, Congress has referred to actions rescinding budget authority as “reductions.” Congress may also use the phrase “shall revert to the Treasury” to achieve the reduction in appropriations which we count as a rescission if it eliminates previously enacted and currently available budget authority. Thus, our research also includes the terms “reduce,” “revert,” and “cancel” in their various forms. To identify presidential rescission proposals, and proposals that were enacted, we reviewed each special message submitted by the Presidents pursuant to the Impoundment Control Act of 1974, 2 U.S.C. § 683 (1988), through September 30, 2011, and matched our list of rescissions against our list of rescission proposals submitted to Congress by the President pursuant to the Impoundment Control Act.¹ We classified those rescissions that were not related to presidential proposals as congressionally initiated rescissions.

¹ 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 February 2008, the 45-day period would typically run until April 2008. Nonetheless, we would consider that rescission to be one proposed by the President and enacted or approved by Congress, even if Congress did not approve the proposed rescission until later in 2008.

Factors Considered in Counting Rescissions

A rescission is a law that “cancels the availability of budget authority previously enacted before the authority would otherwise expire.”² We consider any law that eliminates previously enacted and currently available budget authority as a rescission.

There are several scenarios in which the timing of legislation with respect to the reduction or adjustment of budget authority affects whether we count it as a rescission. The following examples illustrate these scenarios.

- If an act provides budget authority and a subsequent act rescinds some or all of that budget authority, we count the adjustment or reduction as a rescission.
- If an act rescinds budget authority prior to the enactment of the budget authority, we do not count the adjustment or reduction as a rescission.
- If Congress appropriates budget authority and reduces or adjusts the level of that authority in the same act, we do not count it as a rescission.
- If Congress appropriates budget authority in one act and rescinds it in a second act, and both acts are signed on the same day, we do not count it as a rescission because the budget authority was never currently available.
- If Congress provides budget authority in an act which delays the effective date of the budget authority and rescinds that budget authority in a subsequent act before the effective date of its availability, we do not count it as a rescission since the budget authority was never currently available.
- If Congress rescinds an unexpended balance of funds, we count it as a rescission. If Congress rescinds an expended balance of funds, we do not count it as a rescission since at the time of the putative rescission, it was not currently available budget authority.

² U.S. Government Accountability Office, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP (Washington, D.C.: Sept. 2005).

- If Congress “rescinds” funds from one account and in the next paragraph “appropriates” the same amount to a different account, we consider it reallocated budget authority, not a rescission.
- We do not count any rescission from appropriations for the District of Columbia

Rescission of an Indefinite or Uncertain Amount of Budget Authority

We must be able to establish a definite amount for the rescission. We do not count what is legislatively denoted as a rescission if it comprises an indefinite or uncertain amount of budget authority.

- If the language states that up to a certain amount or an indefinite amount of budget authority is rescinded, we have not included these rescissions in our statistics. For example, if the language states that “up to” or “not more than” a particular amount is rescinded, the amount is indefinite and we do not count it as a rescission. When able to verify an exact amount rescinded, we adjust our historical tables accordingly.³
- If, however, the language rescinds a specific, minimum amount of budget authority, we include that amount in our rescission statistics. For example, where the law rescinds “not less than” a specific amount we include a rescission in that amount, even though more may be rescinded.

³ For example, we originally 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 Act. See, e.g., Pub. L. No. 108-7, 117 Stat. 11, 226 (Feb. 20, 2003); Pub. L. No. 107-63, 115 Stat. 414, 425 (Nov. 5, 2001). 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 each fiscal year is \$30,000,000 and now have included these amounts in our statistics.