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

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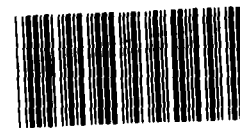
December 20, 1983

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

On November 17, 1983, the President's second special message for fiscal year 1984 was submitted to the Congress pursuant to the Impoundment Control Act of 1974. The special message proposes three deferrals totalling \$102,164,000. Our report follows.

DEPARTMENT OF ENERGY

D84-21 Energy Programs
Fossil Energy, Research and
Development
Amount deferred: \$58,364,000
89X0213



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According to the OMB cumulative report on the status of current deferrals, dated December 9, 1983, \$57,864,000 of the \$58,364,000 originally deferred in this account has been released by OMB. The total amount remaining deferred is \$500,000.

D84-22 Energy Programs
Alternate Fuels Production
Amount Deferred: \$13,800,000
89X5180

In Public Law 98-146, the 1984 Department of the Interior Appropriation Act, Congress transferred \$13 million from this account to the fossil energy research and development account. As a result of the transfer, the total amount of budgetary resources in the account is \$1.5 million. The most recent apportionment form shows that the entire \$1.5 million is deferred.

DEPARTMENT OF THE INTERIOR

D84-23 National Park Service
Land Acquisition and State Assistance
Amount deferred: \$30,000,000
14X5035

GAO/OGC-84-2

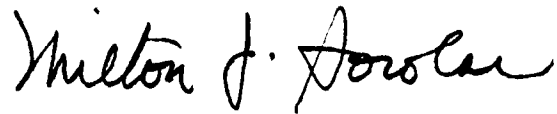
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This deferral involves \$30 million in contract authority made available each fiscal year under 16 U.S.C. § 4601-10a. The discussion in the special message of the justification for the deferral is inconsistent. The special message shows the deferral as lasting for part of the year only, and says that the contract authority has been deferred pending budget decisions to be submitted to the Congress by the President in January 1984. However, the special message also notes that the contract authority was last used in 1970, and says that "there are no plans to use it in the future." A program official at the National Park Service with whom we spoke confirmed that his agency has no plans to use the contract authority in fiscal year 1984.

We discussed the inconsistency in the special message with program officials at OMB. They told us that, while the agency officials may have decided that they do not wish to use the contract authority this year, the final decision on the status of the contract authority will be made as part of the process of preparing the President's fiscal year 1985 budget. Based on these representations by OMB, we believe that the withholding properly may be characterized as a deferral, at least until the fiscal year 1985 budget preparation process is completed by the Administration. We will monitor the status of the contract authority to ensure that it is properly classified after the President's budget decisions are submitted in January 1984.

In addition, the total amount of budgetary resources shown on the deferral message (\$158,000,000) is incorrect; as shown on the apportionment form for this account, the correct total is \$128,800,000.

We have reviewed the second special message. Except as noted above, we have identified no additional information that would be useful to the Congress in its consideration of the President's proposals and we believe that the proposed deferrals are in accordance with existing statutes.

for 
Comptroller General
of the United States