

144157



Comptroller General
of the United States

Washington, D.C. 20548

B-241514.8



144157

June 11, 1991

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

On April 16, 1991, the President submitted to the Congress his fourth special impoundment message for fiscal year 1991. The message reported one proposed rescission of budget authority totaling \$2,400,000 from funds appropriated to the Department of Health and Human Services, Family Support Administration, for interim assistance to states for legalization. We have reviewed the proposed rescission as required by the Impoundment Control Act and have the following comments.

As you know, the President's justification for the proposed rescission is that its approval would eliminate the need for a sequester of domestic discretionary resources in fiscal year 1991 (calculated by OMB to be .0013 percent of sequesterable domestic budget authority). In the Administration's opinion, the sequester action was necessary because the Dire Emergency Supplemental Appropriation for fiscal year 1991, Pub. L. No. 102-27, ___ Stat. ___ (1991), exceeded by \$2.4 million the domestic discretionary spending cap established by the 1991 Budget Reconciliation Act. On April 25, 1991, OMB issued a within-session sequester report and the President ordered a sequester of budgetary resources in domestic discretionary accounts of .0013 percent. See OMB Bulletin No. 91-11, April 25, 1991.

In our view, OMB's scoring of two provisions in the Dire Emergency Supplemental as new budget authority was erroneous. B-243744, Apr. 24, 1991. Since, in our opinion, the language of the two provisions did not create any new budget authority, the discretionary spending cap was not breached. Accordingly, no mid-session sequester was necessary, and the proposed rescission was not needed.

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No. of

TITLE OF REPORT (and Requester on Congressional Assignments)

Comments on the President's Fourth Special Message for Fiscal Year 1991

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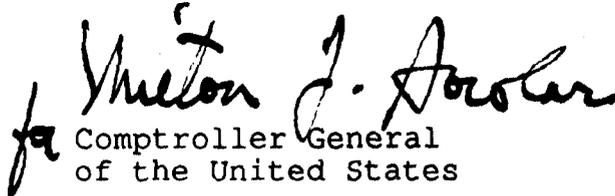
BUDGET FUNCTIONS	ORGANIZATIONS	ISSUE AREAS/LINES OF EFFORT
<u>1005</u> (Primary)	<u>NONE</u> (Primary)	<u>NONE</u> (Primary)

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<u>6-12-71</u> (Date)	<u>275-5644</u> (Phone Number)
<u>(Director)</u>	

OMB officials have informed us, and we have confirmed that the \$2.4 million was released on May 13, 1991. Enclosure I provides the rescission as reported by the President.

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Comptroller General
of the United States

Enclosure

CONTENTS OF SPECIAL MESSAGE
(in thousands of dollars)

ENCLOSURE I

(as reported by the President)

<u>RESCISSION NO.</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	Department of Health and Human Services: Family Support Administration:	
R91-27	Interim assistance to States for legalization.....	2,400
	Total rescissions.....	2,400

SUMMARY OF SPECIAL MESSAGES
FISCAL YEAR 1991
(in thousands of dollars)

	<u>RESCISSIONS</u>	<u>DEFERRALS</u>
Fourth special message:		
New items.....	2,400	—
Revisions to previous special messages.....	—	—
Effects of the fourth special message.....	2,400	—
Amounts from previous special messages....	4,309,851	9,342,646
TOTAL amount proposed to date in all special messages.....	4,312,251	9,342,646