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United States Government Accountability Office
Washington, DC 20548

B-306473

November 4, 2005

The Honorable Thad Cochran
Chairman, Committee on Appropriations
United States Senate

The Honorable Robert C. Byrd
Ranking Minority Member, Committee on Appropriations
United States Senate

Subject: *Updated Rescission Statistics, Fiscal Years 1974-2005*

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 2005.

We present our statistics in the two enclosed sets of tables, Enclosures 1 and 2. Enclosure 1 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initiated by Congress, and (d) the total number of rescissions enacted and the total amount of budget authority rescinded by Congress, with totals for each category.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 2 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, 2005.

To compile our statistics, we used the same methodology as we have for earlier data.¹ We analyze 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.

¹ We provide an abbreviated methodology in Enclosure 3. 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.

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, when Congress appropriates budget authority and reduces the level of that authority in the same act, we do not consider it a rescission. Committee staff categorize such provisions as rescissions.

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.

Respectfully yours,

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

Anthony H. Gamboa
General Counsel

Enclosures - 3

SUMMARY OF PROPOSED AND ENACTED RESCISSIONS
FISCAL YEARS 1974 – 2005

(All legislative action through September 30, 2005)

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
2005	0	\$0	0	\$0	77	\$6,351,133,468	77	\$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	\$1,706,886,000
1990	11	\$554,258,000	0	\$0	71	\$2,304,986,000	71	\$2,304,986,000
Subtotal: 1990-2005	335	\$20,042,297,690	145	\$5,981,669,351	1,356	\$104,835,923,784	1,501	\$110,817,593,135
Subtotal: 1974- 1989	843	\$55,980,052,000	316	\$19,025,035,366	254	\$38,657,219,022	560	\$57,682,254,388
Grand Total: 1974- 2005	1,178	\$76,022,349,690	461	\$25,006,704,717	1,610	\$143,493,142,806	2,061	\$168,499,847,523

[1] 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 totalling about \$41 million were not approved.

SUMMARY OF PROPOSED AND ENACTED RESCISSIONS

FISCAL YEARS 1974 – 1989

(continued)

(All legislative action through September 30, 2005)

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	0	\$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	560	\$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 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
2005	0	\$0	0	\$0	0	77	\$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
TOTAL	0	\$0	0	\$0	0	249	\$24,611,126,390

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 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 1 and 2 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.¹

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, 2005, and matched our list of rescissions against our list of rescission proposals submitted to Congress by the President pursuant to the Impoundment Control Act.² We classified those rescissions that were not related to presidential proposals as congressionally initiated rescissions.

¹ This collaboration consisted of informal consultations as well as a comparison of our statistics with those found in *Appropriations, Budget Estimates, Etc.*, a yearly compilation of appropriations statistics published by the congressional appropriations committees, pursuant to 2 U.S.C. § 105. See, e.g., S. Doc. 107-18 (2004).

² 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 2005, the 45-day period would typically run until May 2005. 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 2005.

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.”³ 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.
- 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 rescissions from appropriations for the District of Columbia.

³ U.S. Government Accountability Office, *A Glossary of Terms Used in the Federal Budget Process*, GAO-05-734SP (Washington, D.C.: September 2005).

Rescissions 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.⁴
- 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.

⁴ 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 Acts. *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.