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Continuing Resolution Mandate to Identify Accounts for Which Apportionments Differ From the Current Rate, B-300373, December 20, 2002

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The Honorable C. W. Bill Young Chairman The Honorable David R. Obey Ranking Minority Member Committee on Appropriations House of Representatives

The Honorable Robert C. Byrd Chairman The Honorable Ted Stevens Ranking Minority Member Committee on Appropriations United States Senate

Section 134 (d)(2) of the Fiscal Year 2003 Continuing Resolution, as amended by Public Law 107-240, required the Comptroller General to identify executive branch accounts for which apportionments made from funds appropriated or authority granted by the joint resolution provide for a rate of operations that differs from the current rate.

Current rate is defined by the continuing resolution as having the same meaning given to the term by Office of Management and Budget Bulletin No. 01-10, i.e., the net amount enacted in FY 2002 (plus supplementals and minus rescissions), plus unobligated balances carried forward from FY 2001 (if any), minus unobligated balance at the end of FY 2002 (if any). This amount is multiplied by the lower of. the percentage of the year covered by the continuing resolution (the prorata rate), or the historical seasonal rate of obligations for the period of the year covered by the continuing resolution (the seasonal rate). Furthermore, the continuing resolution directs that any unobligated balances carried over from Public Law 107-38 (except funds transferred by division B of Public Law 107-117) and specific nonrecurringlonetime spending items not be included in the "current rate" calculation.

On December 10, 2002, we briefed your offices on the results of our work. This report transmits the materials that formed the basis for that briefing.

Results in Brief

Of the one hundred twenty accounts we reviewed, we found the following:

Only one account, the salaries and expenses (S&E) account of the National Science Foundation (NSF),was not apportioned in accordance with the continuing resolution. NSF used a prorated current rate of 14.94 percent (based on compensable days) instead of 14.52 percent (531365). NSF advised that this was necessary to permit them to meet payroll. The Office of Management and Budget (OMB) advised us that NSF did not request a written higher apportionment for its S&E account. After discussions with GAO, NSF informed us that it has now

reapportioned continuing resolution funding (October 1 to January 11) based on calendar days.

For six accounts OMB provided a written higher apportionment (two of the accounts were apportioned at higher than the seasonal rate but lower than the prorata rate).

For most of the other accounts the apportionments were on a prorata basis, i.e., 14.52 percent (53/365 days).

Six accounts used a lower seasonal rate.

For seven accounts the current rate is inapplicable for various reasons (see Appendix I of enclosure). For example, for the Department of Housing and Urban Development, Public & Indian Housing Programs, Housing Certificate Fund, HUD advised that it is using available FY 2001 unobligated balances. Therefore, it stated that no apportionment of FY 2003 budget authority is necessary.

Appendix I of the enclosure contains lists of the accounts selected for review, accounts for which the current rate is not applicable, accounts that had seasonal apportionment, and accounts that received a written apportionment from OMB. You also requested a list of all accounts that had one-time expenditures as listed in OMB Bulletin 02-06. We will provide these separately.

Scope and Methodology

As agreed with your staff, we selected a sample of accounts to examine. First, we excluded accounts in the legislative and judicial branches as outside the scope of the section's coverage. In addition, we excluded accounts covered by an enacted appropriation (the Department of Defense and the Military Construction Appropriations Acts) and the appropriation for the District of Columbia. We then drew a sample of the largest discretionary accounts under each subcommittee for each agency. This yielded a sample that included all twenty-four Chief Financial Officer agencies. Committee staff added other accounts of particular interest. This yielded one hundred twenty accounts in thirty-one agencies.

We requested documents, interviewed knowledgeable officials, compared the agencies' math with our math, and followed up any differences with agency officials. Generally, the officials provided technical clarifications that resolved or explained the differences.

Supplemental appropriations, one-time spending items, and historical seasonal rates were not independently verified. We performed our work on this assignment from October to December 2002. Since we received information directly from the agencies and discussed any differences directly with agency staff, we did not seek written comments. A detailed description of our methodology is included in the enclosure.

This work was done under the direction of Susan A. Poling, Associate General Counsel, and Susan Irving, Director for Federal Budget Analysis, Strategic Issues. If you or your staff have any questions on the matters discussed in this report, you may contact them at 202-512-5644 or 202-512-9142. Major contributors to this report were Carlos Diz, Denise Fantone, Jacqueline Nowicki, Hannah Laufe, and Alice Feldesman.

Sincerely yours,

Anthony H. Gamboa General Counsel

Enclosure