



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

126110

~~2106~~

April 12, 1985

B-216664

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

On February 6, 1985, the President's fifth special message for fiscal year 1985 was submitted to the Congress pursuant to the Impoundment Control Act of 1974. The special message proposes 226 new rescissions totalling \$371,994,000. A copy of the President's listing of the proposed rescissions in the fifth special message is enclosed.

We have reviewed the fifth special message. Except as noted below, we have identified no additional information that would be useful to the Congress in its consideration of the President's proposals. Our report on those rescission proposals in the message which we believe require comment follows.

DEPARTMENT OF AGRICULTURE

R85-18 World Agricultural Outlook Board
Amount proposed for rescission: \$32,000
1252100

The most recently prepared apportionment schedule for this account reflects anticipated reimbursements of \$55,000 which were not included in the President's reported amount for "Other budgetary resources." The schedule reflects "Total budgetary resources" as being \$1,697,000, rather than \$1,642,000 as reported by the President.

R85-21 Office of International Cooperation
and Development
Scientific activities overseas
Amount proposed for rescission: \$9,000
12X1404

The apportionment schedule for this account, dated February 7, 1985, reflects a balance brought forward on October 1 of \$1,316,000, which was not included in the President's reported amount for "Other budgetary resources." The schedule reflects "Total budgetary resources" of \$6,316,000, rather than \$5,000,000 as reported by the President.

GAO/OGC-85-6

031870



126775

B-216664

DEPARTMENT OF DEFENSE--CIVIL

R85-71 Corps of Engineers-Civil
Construction, general
Amount proposed for rescission: \$4,000,000
96X3122

The apportionment schedule for this account, dated January 15, 1985, indicates a total amount for "Other budgetary resources" of \$580,989,465, rather than \$560,989,465, as reported by the President. The schedule reflects total budgetary resources of \$1,470,989,465, rather than \$1,450,989,465 as reported by the President.

R85-75 Corps of Engineers--Civil
Revolving fund
Amount proposed for rescission: \$3,900,000
96X4902

The apportionment schedule dated January 25, 1985 reflects a transfer removing \$3,200,000 from this account which is not deleted from the reported amount for "Other budgetary resources" in the President's message. The schedule, therefore, reflects "Other budgetary resources" and "Total budgetary resources" of only \$71,693,829, rather than the reported amount of \$74,893,829 in the President's message.

DEPARTMENT OF ENERGY

R85-86 Energy Programs
Naval petroleum and shale reserves
Amount proposed for rescission: \$181,000
89X0219

The President's rescission message reflects "New budget authority" of \$156,874,000. The apportionment schedule dated January 24, 1985 indicates, however, that new budget authority of \$160,076,000 was provided for this program. The apportionment schedule reflects "Total budgetary resources" of \$294,688,078 rather than \$291,486,078, as reported by the President.

R85-89 Energy Programs
Energy information administration
Amount proposed for rescission: \$846,000
8950216

B-216664

The apportionment schedule dated January 24, 1985, indicates that the proper appropriation symbol for this account is 8950216, rather than 89X0216 as reported by the President. The funds are only available during fiscal year 1985, rather than being no-year funds as identified in the President's message.

R85-90 Energy Programs
 Emergency preparedness
 Amount proposed for rescission: \$51,000
 8950234

The apportionment schedule dated January 14, 1985, indicates that the proper appropriation symbol for this account is 8950234, rather than 89X0234 as reported by the President. The funds are only available during fiscal year 1985, rather than being no-year funds as identified in the President's message.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

R85-120 Health Care Financing Administration
 Program management
 Amount proposed for rescission: \$1,540,000
 7550511

The most recently prepared apportionment schedule reflects additional resources of \$2,029,100 in reimbursements and a total of \$1,129,979,000 in trust fund transfers which are not included in the President's reported amount for "Other budgetary resources." A total of \$21,432,000 is designated but not available pursuant to Public Law 98-473. The schedule reflects total budgetary resources of \$1,208,693,100, as opposed to \$98,147,000 as reported by the President.

R85-121 Human Development Services
 Amount proposed for rescission: \$1,334,000
 7551636
 75X1636

The apportionment schedule for account # 75X1636 reflects an additional \$835,973 in anticipated recoveries of prior year obligations. In account # 7551636, \$100,000 was designated as not available pursuant to Public Law 98-473. The schedules for these accounts reflect a total of \$1,998,702,387 in "Total budgetary resources" rather than the \$1,997,966,414 as reported by the President.

B-216664

R85-124 Departmental Management
General Departmental management
Amount proposed for rescission: \$1,246,000
7550120

The apportionment schedule dated February 1, 1985 indicates a "Total budgetary resources" figure of only \$150,893,000, rather than \$153,747,000 as reported by the President. Agency officials advised us that this difference is due primarily to a reduction in the amount of anticipated reimbursements.

DEPARTMENT OF JUSTICE

R85-155 Legal Activities
Salaries and expenses, Community
Relations Service
Amount proposed for rescission: \$43,000
15X0500

According to a Justice Department official and the apportionment schedule for this account dated February 7, 1985, the proper appropriation symbol is 15X0500, rather than 1550500 as reported. Total budgetary resources should be \$41,237,967 rather than \$6,450,000 as reported by the President. OMB staff confirmed that the message is in error.

DEPARTMENT OF LABOR

R85-163 Employment and Training Administration
R85-163A Program administration
Amount proposed for rescission: \$218,000
1650172

The apportionment schedule dated January 30, 1985 reflects additional budgetary resources of \$94,000 in reimbursements which were not included in the President's reported amount of "other budgetary resources". Total budgetary resources in this account are \$112,919,000, rather than \$112,825,000, as reported by the President.

ENVIRONMENTAL PROTECTION AGENCY

R85-210 Salaries and Expenses
Amount proposed for rescission: \$1,862,800
6850200

The apportionment schedule dated January 25, 1985 reflects an additional \$20,000,000 in anticipated reimbursements which are not reflected in the President's message. Accordingly, total budgetary resources are shown as \$676,275,000, rather than \$656,275,000 as reported by the President.

The rescissions proposed in the Fifth Special Message were submitted pursuant to section 2901 of The Deficit Reduction Act of 1984 (Public Law 98-369). This section in part authorizes the Director of the Office of Management and Budget (OMB) to draft legislation, if necessary, to achieve fiscal year 1985 savings expected to result from improved management.

Section 515 of the Treasury, Postal Service, and General Government Appropriations Act, for 1985, as enacted in Public Law 98-473, requires (with some exceptions) that, of the budget authority provided for fiscal 1985 that would otherwise be available for consulting services, management and professional services, and special studies and analyses, 10 percent shall be placed in reserve and not made available for obligation or expenditure. OMB has advised us that, since they consider the actions taken to comply with this provision congressionally-required withholdings, they do not intend to submit special messages which report these amounts as impoundments. We have no objection to this approach. The apportionment schedules affected by section 515 list the amount reserved as "not available pursuant to P. L. 98-473."

Based on the current legislative calendar, the 45-day period of continuous session during which the funds may be withheld pending congressional consideration of a rescission bill will end on April 24, 1985.

for *Harry R. Van Cleave*
Comptroller General
of the United States

Enclosure

CONTENTS OF SPECIAL MESSAGE
(in thousands of dollars)

<u>RESCISSION #</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	Funds Appropriated to the President	
	International Development Assistance	
R85-2	Functional development assistance program.. Peace Corps	5,168
R85-3	Peace Corps operating expenses.....	1,231
R85-4	Overseas Private Investment Corporation Overseas Private Investment Corporation....	838
	Department of Agriculture	
	Office of the Secretary	
R85-5	Office of the Secretary.....	114
	Departmental Administration	
R85-6	Departmental Administration.....	149
	Office of Governmental and Public Affairs	
R85-7	Office of Governmental and Public Affairs..	497
	Office of the Inspector General	
R85-8	Office of the Inspector General.....	41
	Office of the General Counsel	
R85-9	Office of the General Counsel.....	24
	Agricultural Research Service	
R85-10	Agricultural Research Service.....	1,313
	Cooperative State Research Service.....	
R85-13	Cooperative State Research Service.....	151
	Extension Service	
R85-14	Extension Service.....	310
	National Agricultural Library	
R85-15	National Agricultural Library.....	11
	Statistical Reporting Service	
R85-16	Salaries and expenses.....	206
	Economic Research Service	
R85-17	Salaries and expenses.....	132
	World Agricultural Outlook Board	
R85-18	World agricultural outlook board.....	32
	Foreign Agricultural Service	
R85-19	Foreign Agricultural Service.....	424
	Office of International Cooperation and Development	
R85-20	Salaries and expenses.....	52
R85-21	Scientific activities overseas (Foreign currency program).....	9
	Agricultural Stabilization and Conservation Service	
R85-22	Salaries and expenses.....	100
	Federal Crop Insurance Corporation	
R85-24	Administrative and operating expenses.....	1,906

CONTENTS OF SPECIAL MESSAGE

ENCLOSURE

<u>RESCISSION #</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	Commodity Credit Corporation	
R85-25	Commodity Credit Corporation fund.....	31
	Office of Rural Development Policy	
R85-26	Salaries and expenses.....	36
	Rural Electrification Administration	
R85-27	Salaries and expenses.....	288
	Farmers Home Administration	
R85-30	Salaries and expenses.....	1,315
	Soil Conservation Service	
R85-31	Conservation operations.....	5,174
R85-32	River basin surveys and investigations.....	235
R85-33	Watershed planning.....	133
R85-34	Watershed and flood prevention operations..	918
R85-35	Great plains conservation program.....	126
R85-36	Resource conservation and development.....	164
	Animal and Plant Health Inspection Service	
R85-37	Salaries and expenses.....	1,464
	Federal Grain Inspection Service	
R85-38	Salaries and expenses.....	94
	Agricultural Marketing Service	
R85-39	Marketing services.....	150
	Office of Transportation	
R85-40	Office of Transportation.....	18
	Food Safety and Inspection Service	
R85-41	Salaries and expenses.....	2,473
	Food and Nutrition Service	
R85-42	Food program administration.....	684
R85-43	Food stamp program.....	8,762
	Human Nutrition Information Service	
R85-44	Human Nutrition Information Service.....	34
	Packers and Stockyards Administration	
R85-45	Packers and Stockyards Administration.....	117
	Agricultural Cooperative Service	
R85-46	Salaries and expenses.....	50
	Forest Service	
R85-47	Forest research.....	923
R85-48	State and private forestry.....	463
R85-49	National forest system.....	12,134
R85-50	Construction.....	1,922
R85-51	Land acquisition.....	68
	Department of Commerce	
	General Administration	
R85-53	Salaries and expenses.....	499
	Economic Development Administration	
R85-54	Salaries and expenses.....	120
	Bureau of the Census	
R85-57	Salaries and expenses.....	241
R85-58	Periodic censuses and programs.....	791
	Economic and Statistical Analysis	
R85-59	Salaries and expenses.....	433

CONTENTS OF SPECIAL MESSAGE

ENCLOSURE

<u>RESCISSION #</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	International Trade Administration	
R85-60	Operations and administration.....	2,783
R85-61	Participation in United States expositions.	6
	Minority Business Development Agency	
R85-62	Minority business development.....	305
	United States Travel and Tourism Administration	
R85-63	Salaries and expenses.....	468
	National Oceanic and Atmospheric Administration	
R85-64	Operations, research, and facilities.....	4,140
	Patent and Trademark Office	
R85-66	Salaries and expenses.....	1,472
	National Bureau of Standards	
R85-67	Scientific and technical research and services.....	1,019
	National Telecommunications and Information Administration	
R85-68	Salaries and expenses.....	183
	Public telecommunications facilities, planning and construction.....	32
	Department of Defense - Civil	
	Corps of Engineers - Civil	
R85-70	General investigations.....	2,000
R85-71	Construction, general.....	4,000
R85-72	Operation and maintenance, general.....	8,000
R85-73	General expenses.....	1,200
	Flood control, Mississippi River and tributaries.....	1,000
R85-75	Revolving fund.....	3,900
	Department of Education	
	Departmental Management	
R85-79	Salaries and expenses.....	4,189
	Department of Energy	
	Atomic Energy Defense Activities	
R85-80	Atomic Energy Defense Activities.....	8,280
	Energy Programs	
R85-81	General science and research activities.....	38
	Energy supply, research and development activities.....	2,676
R85-83	Uranium supply and enrichment activities....	968
R85-84	Fossil energy research and development	
R85-85	(Fossil energy construction).....	4,136
R85-86	Naval petroleum and shale reserves.....	181
R85-87	Energy conservation.....	931
R85-88	Strategic petroleum reserve.....	156
R85-89	Energy information administration.....	846
R85-90	Emergency preparedness.....	51
R85-91	Economic regulation.....	156
R85-92	Federal Energy Regulatory Commission.....	204
R85-93	Alternative fuels production.....	23

CONTENTS OF SPECIAL MESSAGE

ENCLOSURE

<u>RESCISSION #</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	Power Marketing Administration	
R85-94	Operation and maintenance, Alaska Power Administration.....	29
R85-95	Operation and maintenance, Southeastern Power Administration.....	15
R85-96	Operation and maintenance, Southwestern Power Administration.....	243
R85-97	Construction, rehabilitation, operation and maintenance WAPA.....	432
R85-98	Departmental Administration Departmental Administration.....	2,786
	Department of Health and Human Services	
R85-99	Food and Drug Administration Salaries and expenses.....	2,194
R85-100	Health Resources and Services Administration Health resources and services.....	2,263
R85-101	Indian health.....	161
R85-102	Centers for Disease Control Disease control.....	2,261
R85-103	National Institutes of Health National Cancer Institute.....	4,362
R85-104	National Heart, Lung and Blood Institute....	1,401
R85-105	National Institute of Dental Research.....	166
R85-106	National Institute of Arthritis, Diabetes, and Digestive and Kidney Diseases.....	1,171
R85-107	National Institute of Neurological and Communicative Disorders.....	462
R85-108	National Institute of Allergy and Infectious Diseases.....	428
R85-109	National Institute of General Medical Sciences	211
R85-110	National Institute of Child Health and Human Development.....	309
R85-111	National Eye Institute.....	173
R85-112	National Institute of Environmental Health Sciences.....	542
R85-113	National Institute on Aging.....	196
R85-114	Research resources.....	250
R85-115	John E. Fogarty International Center.....	241
R85-116	National Library of Medicine.....	354
R85-117	Office of the Director.....	182
	Alcohol, Drug Abuse, and Mental Health Administration	
R85-118	Alcohol, drug abuse, and mental health.....	3,972
R85-119	Office of Assistant Secretary for Health Public health service management.....	493
R85-120	Health Care Financing Administration Program management.....	1,540
	Human Development Services	
R85-121	Human development services.....	1,334
R85-122	Family social services.....	396
R85-123	Community services block grant.....	34

CONTENTS OF SPECIAL MESSAGE

ENCLOSURE

<u>RESCISSION #</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	Departmental Management	
R85-124	General Departmental management.....	1,246
R85-125	Office of the Inspector General.....	496
	Department of Housing and Urban Development	
	Management and Administration	
R85-127	Salaries and expenses, including transfer of funds.....	6,919
	Department of Interior	
	Bureau of Land Management	
R85-128	Management of lands and resources.....	5,778
R85-129	Oregon and California grant lands.....	679
R85-130	Working capital fund.....	2,951
	Minerals Management Service	
R85-131	Minerals and royalty management.....	1,764
	Office of Surface Mining Reclamation and Enforcement	
R85-132	Regulation and technology.....	546
R85-133	Abandoned mine reclamation fund.....	333
	Bureau of Reclamation	
R85-134	Construction program.....	2,571
R85-135	General investigations.....	209
R85-136	Operation and maintenance.....	1,540
R85-137	General administrative expenses.....	1,468
	Geological Survey	
R85-138	Surveys, investigations and research.....	4,519
	Bureau of Mines	
R85-139	Mines and minerals.....	1,355
	United States Fish and Wildlife Service	
R85-140	Resource management.....	3,869
R85-141	Construction.....	40
	National Park Service	
R85-142	Operation of the national park system.....	8,598
R85-143	National recreation and preservation.....	94
R85-144	Construction.....	397
R85-145	Land acquisition.....	52
	Bureau of Indian Affairs	
R85-147	Operation of Indian programs.....	5,570
	Office of Territorial Affairs	
R85-148	Administration of territories.....	107
	Department of Justice	
	General Administration	
R85-149	Salaries and expenses.....	166
	Legal Activities	
R85-151	Salaries and expenses, General Legal Activities.....	470
R85-152	Salaries and expenses, Antitrust Division....	65

<u>RESCISSION #</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
R85-153	Salaries and expenses, United States Attorneys and Marshals.....	889
R85-154	Fees and expenses of witnesses.....	309
R85-155	Salaries and expenses, Community Relations Service.....	43
R85-156	Federal Bureau of Investigation Salaries and expenses.....	3,505
R85-157	Drug Enforcement Administration Salaries and expenses.....	876
R85-158	Immigration and Naturalization Service Salaries and expenses.....	947
R85-159	Federal Prison System Salaries and expenses.....	451
R85-160	National Institute of Corrections.....	894
R85-161	Buildings and facilities.....	13
R85-162	Office of Justice Programs Justice assistance.....	2,031
	Department of Labor	
R85-163	Employment and Training Administration Program administration.....	218
R85-164	Training and employment services.....	11,447
R85-165	Labor-Management Services Administration Salaries and expenses.....	1,678
R85-167	Employment Standards Administration Salaries and expenses.....	1,635
R85-168	Occupational Safety and Health Administration Salaries and expenses.....	1,694
R85-169	Mine Safety and Health Administration Salaries and expenses.....	1,776
R85-170	Bureau of Labor Statistics Salaries and expenses.....	765
R85-171	Departmental Management Salaries and expenses.....	728
R85-172	Inspector General salaries and expenses.....	3,766
R85-173	Special foreign currency program.....	20
	Department of State	
R85-174	Administration of Foreign Affairs Salaries and expenses.....	2,432
	Department of Transportation	
R85-175	Federal Highway Administration Motor carrier safety.....	164
R85-176	National Highway Traffic Safety Administration Operations and research.....	767
R85-177	Trust fund share of operations and research..	408
R85-178	Highway traffic safety grants.....	250
R85-179	Federal Railroad Administration Office of the Administrator.....	100
R85-180	Railroad research and development.....	170
R85-181	Rail service assistance.....	90
R85-182	Railroad safety.....	140

CONTENTS OF SPECIAL MESSAGE

ENCLOSURE

<u>RESOLUTION #</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
R85-183	Northeast corridor improvement program.....	200
	Urban Mass Transportation Administration	
R85-184	Urban mass transportation fund, administrative expenses.....	265
	Federal Aviation Administration	
R85-185	Operations.....	18,888
R85-186	Headquarters administration.....	1,065
	Operation and maintenance,	
R85-187	Metropolitan Washington Airports.....	17
	Facilities and equipment	
R85-188	(Airport and airway trust fund).....	10,000
	Coast Guard	
R85-189	Operating expenses.....	14,724
R85-190	Acquisition, construction and improvements...	500
R85-191	Reserve training.....	441
R85-192	Research, development, test, and evaluation..	135
	Maritime Administration	
R85-193	Operations and training.....	888
	Office of the Inspector General	
R85-194	Salaries and expenses.....	300
	Office of the Secretary	
R85-195	Salaries and expenses.....	435
R85-196	Transportation planning, research and development.....	65
	Department of the Treasury	
	Office of the Secretary	
R85-197	Salaries and expenses.....	969
	Office of Revenue Sharing	
R85-198	Salaries and expenses.....	90
	Federal Law Enforcement Training Center	
R85-199	Salaries and expenses.....	75
	Financial Management Service	
R85-200	Salaries and expenses.....	972
	Bureau of Alcohol, Tobacco and Firearms	
R85-201	Salaries and expenses.....	397
	United States Customs Service	
R85-202	Salaries and expenses.....	1,223
	Bureau of the Mint	
R85-203	Salaries and expenses.....	87
	Bureau of the Public Debt	
R85-204	Administering the public debt.....	52
	Internal Revenue Service	
R85-205	Salaries and expenses.....	198
R85-206	Processing tax returns and executive direction.....	781
R85-207	Examinations and appeals.....	1,588
R85-208	Investigation, collection, and taxpayer service.....	1,633

CONTENTS OF SPECIAL MESSAGE

ENCLOSURE

<u>RESCISSION #</u>	<u>ITEM</u>	<u>BUDGET AUTHORITY</u>
	United States Secret Service	
R85-209	Salaries and expenses.....	1,465
	Environmental Protection Agency	
R85-210	Salaries and expenses.....	1,863
R85-211	Research and development.....	4,125
R85-212	Abatement, control, and compliance.....	7,413
	General Services Administration	
	Real Property Activities	
R85-213	Federal buildings fund.....	3,204
	Personal Property Activities	
R85-214	Personal property, operating expenses.....	300
R85-215	General supply fund.....	30,848
	Office of Information Resources Management	
	Operating expenses, Office of Information Resources Management.....	
R85-216	Resources Management.....	45
R85-217	Consumer information center fund.....	63
R85-218	Federal telecommunications fund.....	415
R85-219	Automatic data processing fund.....	145
	Federal Property Resources Activities	
	Operating expenses, Federal Property Resources Service.....	
R85-220	Resources Service.....	207
	Expenses, disposal of surplus real and related personal property.....	
R85-221	1,832
	General Activities	
	General management and administration, salaries and expenses.....	
R85-222	403
R85-223	Office of the Inspector General.....	35
	Allowances and office staff for former Presidents.....	
R85-224	19
R85-225	Working capital fund.....	8
	National Aeronautics and Space Administration	
R85-226	Research and program management.....	4,000
	Office of Personnel Management	
R85-227	Salaries and expenses.....	1,161
	Small Business Administration	
R85-228	Salaries and expenses.....	3,781
	Veterans Administration	
R85-229	Medical care.....	10,261
R85-230	Medical and prosthetic research.....	323
	Medical administration and miscellaneous operating expenses.....	
R85-231	2,109
R85-232	General operating expenses.....	4,334
R85-233	Construction, minor projects.....	377