



**Comptroller General
of the United States**
Washington, D.C. 20548

April 7, 1995

B-260618

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

On February 22, 1995, the President submitted to the Congress his fourth special impoundment message for fiscal year 1995. The message reports one revised deferral and two revised rescission proposals. We have reviewed the revised deferral and the revised rescissions and found them to be accordance with the Impoundment Control Act, 2 U.S.C. § 681, et seq., as amended.

Enclosure I provides specific information with regard to one of the revised rescissions reported in the fourth special message. Enclosure II provides a list of the revised deferral and revised rescissions as proposed by the President in his fourth special message.

Our report also contains our review of the facts surrounding some of the rescissions proposed in the President's third special impoundment message submitted to the Congress on February 6, 1995. See B-260370, March 21, 1995.¹ Enclosure I provides specific information with regard to three of the rescissions reported in the third special message which we believe will be useful to the Congress in its examination of the message.

for James A. Hinchey
Comptroller General
of the United States

Enclosures

¹ These proposed rescissions are: Department of Education R95-4, R95-5, R95-6, R95-7, R95-8, R95-9; Department of Labor R95-15.

**COMMENTS ON THE FOURTH SPECIAL MESSAGE
FOR FISCAL YEAR 1995**

DEPARTMENT OF EDUCATION

R95-4A Office of Elementary and Secondary Education
 School Improvement Programs
 Amount Proposed for Rescission: \$ 103,084,000
 915/61000 914/51000 9151000

On January 18, 1995, our Office testified before the House Subcommittee on Labor, Health and Human Services, Education and Related Agencies, Committee on Appropriations, regarding opportunities to realize savings in some of the programs proposed for rescission in this proposed rescission, i.e., Dropout Prevention Demonstrations, Civil Education and Ellender Fellowships programs. GAO/T-HEHS-95-56.

**COMMENTS ON THE THIRD SPECIAL MESSAGE
FOR FISCAL YEAR 1995**

DEPARTMENT OF EDUCATION

R95-5 Office of Vocational and Adult Education
 Vocational and Adult Education
 Amount Proposed for Rescission: \$ 43,888,000
 915/60400 914/50400 91X0400 9150400

The President's proposal lists four accounts from which funds are proposed for rescission. According to the latest apportionment statement for this account, however, the rescission only affects budget authority available in one account (915/60400) and not the other accounts.

R95-6

Office of Postsecondary Education
Higher Education

Amount Proposed for Rescission: \$ 26,903,000

9150201 91X0201

The President's proposal lists two accounts, a no-year and an annual, from which funds are proposed for rescission. According to the latest apportionment statement for this account and agency officials, however, the rescission only affects budget authority available in the annual account (9150201) and not the no-year account.

R95-9

Office of Educational Research and Improvement
Libraries

Amount Proposed for Rescission: \$ 12,942,000

9150104 91X0104

The President's proposal lists two accounts, a no-year and an annual, from which funds are proposed for rescission. According to the latest apportionment statement for this account, however, the rescission only affects budget authority available in the annual account (9150104) and not the no-year account.

CONTENTS OF SPECIAL MESSAGE
(in thousands of dollars)

(as reported by the President)

Deferral No.	ITEM	Budgetary Resources
	Department of Health and Human Services	
	Social Security Administration	
D95-6A	Limitation on administrative expenses.....	7,321
	Total, deferral.....	7,321

Rescission No.	ITEM	Budgetary Resources
	Department of Education:	
	Office of Elementary and Secondary Education:	
R95-4A	School improvement programs.....	103,084
	Environmental Protection Agency	
R95-18C-1	Research and development.....	3,635
	Total, rescissions.....	106,719