



COMPTROLLER

UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

MAR 30 2012

The Honorable Gene Dodaro  
Comptroller General of the United States  
Washington, DC 20548

Dear Mr. Dodaro:

This letter is to report a violation of the Antideficiency Act as required by section 1517(b) of title 31, United States Code. The Department of the Army violation, case number 11-03, was in the amount of \$1,571,793.94.

Enclosed are copies of the letters transmitting a report of violation of section 1517 of title 31, United States Code. Copies were submitted to the President, the President of the Senate, the Speaker of the House of Representatives, and the Director of the Office of Management and Budget.

Sincerely,

A handwritten signature in cursive script that reads "Robert F. Hale".

Robert F. Hale

Enclosures:  
As stated





UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

COMPTROLLER

MAR 30 2012

The Honorable Jeffrey Zients  
Acting Director  
Office of Management and Budget  
Washington, DC 20503

Dear Mr. Zients:

Enclosed are a letter and report transmitting a violation of section 1517 of title 31, United States Code, to the President. The Antideficiency Act violation, Army case number 11-03, totaled \$1,571,793.94. This violation report is required by section 1517(b) of title 31, United States Code, to be submitted to the President through the Director of the Office of Management and Budget. The Army did not receive a clean audit opinion during the fiscal year in which the violation occurred.

It was determined that the violation contained no willful or knowing intent on the part of the responsible party to violate the Antideficiency Act. To comply with the aforementioned provisions, copies of the report are also being submitted to the President of the Senate, the Speaker of the House of Representatives, and the Comptroller General of the United States.

Sincerely,

A handwritten signature in cursive script that reads "Robert F. Hale".

Robert F. Hale

Enclosures:  
As stated





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UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

MAR 30 2012

The President  
The White House  
1600 Pennsylvania Avenue, NW  
Washington, DC 20500

Dear Mr. President:

This letter reports a violation of the Antideficiency Act (ADA), Army case number 11-03 (enclosed), as required by section 1517(b) of title 31, United States Code. A violation occurred in account 21 2020 Operation and Maintenance, Army (OMA), during Fiscal Year (FY) 2010, in the amount of \$1,571,793.94. The violation occurred within the Office of the Deputy Chief of Staff (ODCS), G8, Headquarters, U.S. Army South (ARSOUTH), Fort Sam Houston, Texas.

During Haiti relief operations ARSOUTH received Humanitarian Assistance Funds to reimburse the operation and maintenance accounts of military units performing humanitarian relief activities. A resource management employee, Ms. Mary M. Howes, improperly created unsupported credit obligation transactions to improperly increase budget authority within ARSOUTH's Humanitarian Funds. She would later delete the unsupported credit obligations when real budget allocations were sent to ARSOUTH. When Ms. Howes obligated funds based on the unsupported credit obligations she overobligated the March 18, 2010, real allocation by \$1,571,793.94. ARSOUTH exceeded its allocation which resulted in a violation of section 1517 of title 31, United States Code.

Ms. Howes, GS-501-11 Budget Analyst, was found responsible for the violation and received a formal letter of reprimand. It was determined that the violation contained no willful or knowing intent on the part of the responsible party to violate the ADA.

To prevent a recurrence of this type of violation, the ODCS, G8, has enhanced internal controls and has required all budget analysts and senior technicians to complete fiscal law training.

Identical reports will be submitted to the President of the Senate, Speaker of the House of Representatives, Comptroller General of the United States, and Director of the Office of Management and Budget.

Respectfully yours,

Robert F. Hale

Enclosure:  
As stated  
GAO-ADA-12-12





COMPTROLLER

UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

MAR 30 2012

The Honorable Joseph R. Biden, Jr.  
President of the Senate  
United States Senate  
Washington, DC 20510

Dear Mr. President:

This letter reports a violation of the Antideficiency Act (ADA), Army case number 11-03 (enclosed), as required by section 1517(b) of title 31, United States Code. A violation occurred in account 21 2020 Operation and Maintenance, Army (OMA), during Fiscal Year (FY) 2010, in the amount of \$1,571,793.94. The violation occurred within the Office of the Deputy Chief of Staff (ODCS), G8, Headquarters, U.S. Army South (ARSOUTH), Fort Sam Houston, Texas.

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Robert F. Hale

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1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

COMPTROLLER

MAR 30 2012

The Honorable John A. Boehner  
Speaker of the House  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Speaker:

This letter reports a violation of the Antideficiency Act (ADA), Army case number 11-03 (enclosed), as required by section 1517(b) of title 31, United States Code. A violation occurred in account 21 2020 Operation and Maintenance, Army (OMA), during Fiscal Year (FY) 2010, in the amount of \$1,571,793.94. The violation occurred within the Office of the Deputy Chief of Staff (ODCS), G8, Headquarters, U.S. Army South (ARSOUTH), Fort Sam Houston, Texas.

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Robert F. Hale

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