



GSA Administrator

September 28, 2012

The Honorable Eugene Louis Dodaro  
Comptroller General of the  
United States  
General Accounting Office  
Washington, DC 20540

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 violation of section 1517 occurred in the General Services Administration's (GSA) Working Capital Fund, a revolving fund with Treasury symbol 47X 4540, between October 1, 2011, and October 27, 2011, when funds were obligated and expended for routine business in fiscal year 2012 without a signed apportionment.

As required by Office of Management and Budget (OMB) Circular A-11, an initial apportionment was created by a GSA budget analyst in August 2011, submitted to a Branch Chief and the Acting Director of the GSA Office of Budget for review, and signed by the GSA Chief Financial Officer on August 25, 2011. The apportionment was returned to the analyst to submit to OMB, but the analyst failed to deliver it. Since the Working Capital Fund is not subject to an annual appropriation act, it is not covered under an automatic apportionment and a signed apportionment is necessary before any obligations can be made. On October 27, 2011, the Branch Chief identified that the apportionment had not been processed and immediately notified the Director of the GSA Office of Budget. The apportionment was sent to OMB for processing that day.

The employee responsible for submitting the apportionment to OMB, and for implementing the accounting controls to prevent spending without a signed apportionment, has been dismissed from Federal employment. The Branch Chief responsible has since resigned and returned to the private sector. The agency has determined that the violation contained no willful or knowing intent on the part of the responsible parties to violate the Antideficiency Act.

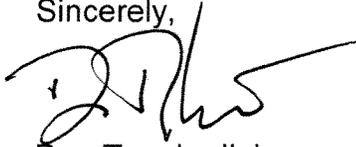
In addition to the disciplinary action, GSA has instituted an additional control of having the Budget Control Division review and track all initial apportionments to prevent a recurrence of the breakdown that led to this violation. In addition, employees have received refresher training on the apportionment process.

U.S. General Services Administration  
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Identical reports will be submitted to the presiding officer of the Speaker of the House of Representatives as well as the President of the Senate.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dan Tangherlini', with a long horizontal flourish extending to the right.

Dan Tangherlini  
Acting Administrator