



**Comptroller General  
of the United States**

Washington, D.C. 20548

B-236281

August 7, 1989

Mr. Terry L. Ridgley  
Chief, Supply Division  
USAMC Materiel Readiness Support Activity  
Department of the Army  
Lexington, KY 40511-5101

Dear Mr. Ridgley:

I would like to thank you for your memorandum of July 11, 1989, seeking GAO's views of changes proposed for your procurement work directive process.


You propose to combine in one procurement work directive requests to access more than one appropriation account. I understand that you currently submit a separate procurement work directive for each account from which you wish to draw funds. You would also allow for the amendment of a procurement work directive, rather than requiring the submission of a new one, to change funds from one year of a three-year appropriation to another year of that appropriation.

I would only caution that regardless of the method used, you institute appropriate controls to account for expenditures. Appropriate bookkeeping measures will enable you to avoid overobligating any one account. Overobligating an appropriation account, even inadvertently, constitutes a violation of the Antideficiency Act, 31 U.S.C. § 1341. See, e.g., 55 Comp. Gen. 768 (1976).

You should also ensure that you charge expenditures against the appropriation for the period in which the expenditure was incurred. See 31 U.S.C. § 1502(a); 55 Comp. Gen. at 773 (the bona fide need rule requires that "all liabilities

and expenditures attributable to contracts made under the instant 3-year procurement appropriations remain chargeable to those appropriations.").

Sincerely yours,



Gary L. Kepplinger  
Associate General Counsel