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## BUDGET AND SPENDING: IMPROVEMENT NEEDED IN MANAGEMENT OF PROTECTION AND MAINTENANCE FUNDING: LCD-78-336



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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 22 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. The General Services Administrations (GSA) practices for funding the costs to protect and maintain excess and surplus real property were reviewed. GSA adopted the policy that it will decide the amount of funding needed for the protection and maintenance of surplus federal real property and that these funds will be provided when GSA assumes financial responsibility for the property. However, GSA is financially responsible to reimburse holding agencies for providing protection and maintenance after a specified time. GSA has not taken the actions necessary to reimburse the military services for protection and maintenance expenditures although the services have provided protection and maintenance at their own expense, sometimes beyond the 12-month to 15-month requirement. During fiscal years 1975 through 1977, GSA entered into 13 formal written protection and maintenance agreements with other agencies but did not record these agreements as obligations against applicable appropriation accounts and subsequently defaulted on payments. Incurring obligations without sufficient financial resources to meet the obligations agreed upon constitutes a violation of the Antideficiency Act. The Administrator, GSA, should require that: (1) the GSA budgetary process for acquiring protection and maintenance funds be reviewed and that procedures be established to request sufficient funds to reimburse holding agencies; (2) procedures to be initiated are monitored to ensure that obligations are recorded against appropriation accounts; and (3) a review is made to determine where violations of the Antideficiency Act have occurred. This item ships from La Vergne, TN. Paperback.

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