

Antideficiency Act Reports – Fiscal Year 2011

The United States Government Accountability Office Provides this information from reports required by section 1401 of the Consolidated Appropriations Act, 2005, Pub. L. No. 108-447, 118 Stat. 2809, 3192 (Dec. 8, 2004). Please visit the GAO Antideficiency Act violation report Web site (www.gao.gov/legal/lawresources/antideficiency.html) for more information regarding the Antideficiency Act and reporting requirements

GAO No.	Agency No.	Agency	Account(s)	Date Reported	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
11-01	None	American Battle Monument Commission	Salaries and Expenses; Trust Fund	10/15/2010	June 1999	No funds expended in violation of the <i>Antideficiency Act</i>	31 U.S.C. § 1341(a)	The violation concerned due to an indemnification provisions contained in a contract the Commission entered into in June 1999. The contract was cancelled in 2009.	No disciplinary action was taken, as the Commission employees responsible for drafting and approving the indemnification provision in the contract are no longer employed with the Commission. The Commission has directed that the following remedial actions be taken to prevent future violations: (1) implement review of all contracts to ensure legal compliance; (2) provide training for appropriate Commission staff; (3) implement new financial management system in concert with the development of a new system of administrative control of funds; (4) undertake staff review to consider Commission contracting and purchasing requirements; and (5) provide status reports on remedial activities to Commission's chief of staff.

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11-02	09-03	Department of the Air Force	Military Personnel, Air Force	12/1/2010	FY 2005	\$87,535,000.00	31 U.S.C. § 1341(a)(1)(A)	In FY 2005, the Air Force incurred obligations for personnel "permanent change in station" (PCS) moves, but improperly charged those obligations to its FY 2006 Military Personnel (MP) appropriation. When the FY2005 MP was adjusted to properly record the PCS obligations, the total FY 2005 obligations exceeded the total amount available in the Air Force's FY 2005 MP in violation of 31 U.S.C. § 1341(a)(1)(A). The Air Force made various funding corrections to properly record obligations.	Four individuals were found responsible for the Antideficiency Act violation. Two of the individuals were issued letters of admonishment and two were issued letters of concern. The Air Force has since clarified its guidance on recording PCS obligations, revised its processes, established periodic budget execution reviews, fully staffed duty section responsible for executing its MP account, and developed specific training.

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11-03	None	Executive Office of the President, Office of Science and Technology	Salaries and Expenses	12/17/2010	FY 2006-2009	\$49,079.00	31 U.S.C. § 1341(a)(1)(A)	OSTP purchased promotional items to which the OSTP seal was affixed. Purchases of this type would have been authorized under statute if made in conjunction with a Government Employees Incentive Awards Act program or in conjunction with OSTP's Representation Fund authority. OSTP had no employee incentive awards program, and no purchases were recorded as Representation Fund expenditures. Therefore, the purchases were made without statutory authority.	The responsible official resigned from OSTP prior to discovery of the violation , therefore, no disciplinary was taken against him. OSTP has taken the following corrective actions: corrected purpose and/or funding for remaining inventory items; implemented an Employee Awards Program; promulgated procedures for tracking and distributing promotional items and restricted access to remaining items to prevent future improper distribution; and trained OSTP officials on proper guidelines for purchase and distribution of emblematic promotional items.

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11-04	08-02	Department of the Air Force	Operation and Maintenance, Air Force	12/20/2010	4/20/2004 and 5/12/2004	\$ 9,077,690.00	31 U.S.C. § 1517(a)(2)	On two different occasions in FY 2004, the Electronic Systems Center Force Protection Systems Program Office personnel at Hanscom Air Force Base, Massachusetts, improperly used FY 2003 Operation and Maintenance (O&M) funds to support the acquisition of additional system hardware requirements and increased delivery costs that were the bona fide need of FY 2004. Such costs should have been funded with FY 2004 O&M funds. Fiscal year 2004 funds were not available at the proper administrative subdivision to make an accounting correction resulting in violations of 31 U.S.C. § 1517(a)(2).	The individual responsible for the violation was administratively disciplined and was issued a letter of counseling. In addition, the Electronic Systems Center has instituted Acquisition "boot camp" training, offered quarterly to incoming personnel, and "Budget 101," a four-day training event with an Antideficiency Act module. Policy has also been issued to reinforce the use of self-inspection checklists by financial management personnel.

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11-05	08-03	Department of the Air Force	Transportation Working Capital Funds	12/20/2010	2/2006 to 10/2006	\$11,994.34	31 U.S.C. § 1341(a)(1)(A)	Personnel at the Dover Air Force Base, Delaware used government purchase cards (GPC) for unauthorized personal expenses including clothing, entertainment equipment, bottled water and dispenser, and paper goods. These acquisitions were found to be personal items for which no appropriated funds were available, as they were unnecessary to accomplish the Air Force's mission.	Two responsible individuals were issued Letters of Reprimand and one was issued a Letter of Counseling. To prevent a recurrence, the Air Force now provides GPC and financial training for new commanders, GPC authorizing officials and GPC cardholders. Air Force is also clarifying and improving existing GPC policy.
11-06	None	U.S. Environmental Protection Agency	Abatement, Control, and Compliance Loan Program	10/13/2009	9/30/2008	\$32,530.00	31 U.S.C. § 1517(a)	On September 30, 2008, a payment of \$32,530.00 was made from the Abatement, Control, and Compliance Loan Program Account (Loan Program Account) to the Asbestos Loan Financing Account for increased FY 2008 credit subsidies and interest costs. Both accounts are part of the U.S. Treasury accounts for the Asbestos Loan Program. The payment was in excess of EPA's approved OMB apportionment.	While no disciplinary actions were taken, EPA employees were counseled and new training and review procedures were instituted. Additionally, the review and update process of policies and procedures regarding annual Asbestos Loan Program credit subsidy re-estimates and payments have been strengthened, and review of EPA's standard operating procedures concerning OMB apportionment approval has been initiated along with new training for all EPA staff who handle EPA's federal credit accounts.

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11-07	None	Department of the Interior	Geothermal Lease Revenues, County Share	9/13/2010	Between 11/2009 and 2/2010	\$1,212,455.00	31 U.S.C. § 1341(a)	<p>The Department of Interior, Environment and Related Agencies Appropriations Act, 2010, Pub. L. No. 111-88 contained a provision eliminating the authority of the Department of the Interior (DOI) to make geothermal revenue payments to counties and to the Bureau of Land Management's Geothermal Steam Act Fund (GSAF). However, DOI's Bureau of Ocean Energy Management (BOEMRE), formerly the Minerals Management Service, continued to make automatic payments to counties and the GSAF. The unauthorized payments resulted from a failure to reprogram the automated financial management system to terminate these payments following enactment of the 2010 legislation. After discovering overpayments, DOI arranged for the collection of overpayments from counties. On July 29, 2010, Congress enacted Public Law 111-212, which reinstated DOI's authority to make payments to the counties, retroactive to the beginning of fiscal year 2010. In response, BOEMRE ceased its collection efforts.</p>	<p>Based on the inadvertence of the violation and the absence of willful intent to violate the Antideficiency Act, no formal administrative discipline was taken against the responsible official. BOEMRE established new procedures to ensure review of all legislative provisions in appropriations acts that would affect any aspect of agency operations. In addition, DOI's Office of Budget will revise procedures for tracking appropriations actions, and implement new management controls requiring confirmation of authorization and appropriation language review.</p>

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11-08	08-08	Department of the Army	Research, Development, Test and Evaluation, Army	2/25/2011	8/30/2006	\$843,030.28	31 U.S.C. § 1517(a)	<p>Army personnel at Condron Army Air Field, N.M. obligated the Department of the Army's Research, Development, Test and Evaluation (RDT&E) funds to construct two pre-fabricated hangers. The construction costs exceeded the \$750,000 limit for use of non-military construction funds for minor military construction projects and should have been funded with unspecified minor military construction funds. There were insufficient minor military construction funds available at the appropriation level to cover the work, resulting in an Antideficiency Act violation.</p>	<p>The responsible party was determined to be "extremely negligent" in his decision to direct the expenditure of funds that resulted in the Antideficiency Act violation. Discipline was not administered as the responsible party retired from active duty prior to reporting of the violation; however, his retirement award was downgraded due to the violation. To prevent a recurrence, the Army revised its regulations on "Army Facilities Management: and "Personal Property Relocatable Buildings." The Army also revised the relocatable building policy which establishes comprehensive guidance on the relocatable building program.</p>

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11-09	08-04	Department of the Army	Operation and Maintenance, Army; Research, Development, Test and Evaluation, Army	2/28/2011	FY 2004 and 2005	\$968,272.50	31 U.S.C. § 1517(a)(1)	The Department of the Army's FY 2004 and 2005 Operation and Maintenance (O&M) funds and FY 2005 Research, Development, Test & Evaluation (RDTE) funds were obligated for costs associated with site preparation and installation of a modular building at Fort Lewis, Washington. Total cost of the project exceeded the \$750,000 limit for use of non-military construction funds for minor military construction projects. The costs should have been funded with unspecified minor military construction funds. As there were insufficient minor military construction funds available at the appropriation level to cover the work, this resulted in a violation of the Antideficiency Act.	Two individuals were found responsible for the violation. One received an official letter of reprimand and no action was taken against the other, who retired from federal service. The Army obtained approval from the appropriate congressional committees to reprogram funds to correct the Antideficiency Act violation. To prevent a recurrence of this type of violation, new procedures were established regarding funds control and a memorandum was issued to all Army program executive officers to ensure fund managers are trained and certified in funds control.

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11-10	None	Department of Veterans Affairs	Direct Loan Financing Account	3/4/2011	9/30/2009	\$32,917,018.00	31 U.S.C. § 1341(a)	The Direct Loan Financing Account of the Department of Veterans Affairs (VA) includes veterans housing loans made directly to borrowers and loans acquired through default. Under the Federal Credit Reform Act of 1990, all credit financing accounts, including the Direct Loan Financing Account, are required to calculate and execute the repayment of debt to the Treasury, interest earned from the Treasury, and interest owed to the Bureau of Public Debt at the conclusion of each fiscal year. In accordance with established procedure, VA returned borrowed financing funds to the Treasury at the end of FY 2009. During the account reconciliation process, VA learned that the Direct Loan Financing Account had a negative balance due to the fact that a number of loans had not been posted to VA's accounting system. As a result, a violation of the Antideficiency Act had occurred on September 30, 2009, when the redemption of debt payments to the Treasury exceeded the available budgetary resources, and remaining budgetary resources were less than the unpaid obligations at the end of FY 2009.	No disciplinary action was taken against the official found responsible for the violation. VA is also undertaking the following actions to prevent future violations: (1) completion of a project plan to ensure that VA will obtain loan data electronically at the time of contract with the borrower, allowing VA to post the obligation earlier in the loan process; (2) development of standard operating procedures covering all processes from sales-contract acceptance to transaction posting on VA financial management system; (3) provision of refresher training to VA accounting staff and revision of financial close-out procedures; and (4) maintenance of larger year-end balances in the Direct Loan Financing Account to cover unexpected contingencies.

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11-11	10-03	Department of the Navy	Military Personnel, Navy	3/16/2011	FY 2008	\$183,241,112.00	31 U.S.C. § 1341(a)(1)(A)	The Bureau of Naval Personnel (BUPERS) overobligated the Navy's FY 2008 Military Personnel (MP) account in violation of the Antideficiency Act. The BUPERS Comptroller Office was unable to properly exercise internal control and management oversight of the MP account, thereby preventing them from accurately assessing the overobligation and requirement for additional funding for FY 2008.	Three individuals were found responsible for the violation. Two were issued letters of caution and one was orally admonished and counseled. After notifying Congress, the agency transferred funds to correct the violation. BUPERS staff created and implemented a reporting tool, which provides a daily status of the expenditures in the account and status of the cash balance in the appropriation. The BUPERS has also partnered with the Defense Finance and Accounting Service-Cleveland to identify weaknesses and flaws in processes and establish agreed-upon procedures to ensure proper monitoring of the MP account.

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11-12	10-01	Department of the Army	Operation and Maintenance, Army	3/30/2011	9/30/2007	\$100,200,000.00	31 U.S.C. § 1517(a)(2)	<p>The Army's FY 2007 Operation and Maintenance appropriation was over-obligated to pay for certain ocean transportation billings from the U.S. Transportation Command (USTRANSCOM). The violation occurred within the Office of the Administrative Assistant to the Secretary of the Army, Resources and Programs Agency, Resources Services Washington (RSW), Operating Agency 22 (OA 22). Although the transportation bills were for services rendered in FY 2007, OA 22 did not receive the bills until FY 2008. At that point, OA 22 had already exhausted its formal subdivision funding allocation for FY 2007.</p>	<p>No disciplinary action was taken because the responsible individual retired from the civil service before the violation was discovered. To prevent a recurrence, USTRANSCOM created a website for billing procedures, instituted quarterly meetings that focus on funding requirements, and established internal metrics to forecast funding increases based on mission requirements</p>

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11-13	08-02	Department of the Army	Operations and Maintenance, Army Reserve	4/8/2011	FY 2006 and 2007	\$76,392.42	31 U.S.C. § 1341(a)(1)(A)	The violation occurred when a Military Technician in the 94 th Regional Readiness Command was not removed from his Military Technician status after he lost his military status. Military Technician dual status membership in the selected reserve is a condition of employment. The delay in the employee's termination resulted in him receiving pay and allowances for which he was not authorized.	Two individuals were found responsible. No disciplinary action was taken against either individual since both have retired from federal service. To prevent a recurrence, a policy memo issued by the Army Reserve Command G-1 requires quarterly report submissions of Military Technician status by each subordinate command.
11-14	None	D.C. Court Services and Offender Supervision Agency	Salaries and Expenses, Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia	3/2/2011	FY 2010	\$4,369,832.00	31 U.S.C. § 1517(a)	CSOSA obligations exceeded its OMB-apportionment for the first quarter of FY 2010. Financial management system fund controls were not in place to prevent the over-obligation of funds on a quarterly basis. CSOSA's Fund Control Policy did not clearly specify responsibility for monitoring quarterly obligations in relation to approved authority.	The responsible individual was verbally counseled. To ensure that a similar violation does not happen again, strict quarterly fund controls in its financial management system have been enacted that limits obligations to quarterly apportionments and allotted amounts. CSOSA also intends to update its Fund Control Policy to reflect this systemic control requirement and to assign specific internal responsibilities for approving and monitoring quarterly apportionments.

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11-15	08-07	Department of the Air Force	Air Force Working Capital Fund	7/5/2011	FY 1999-2003	\$22,425,701.50	31 U.S.C. § 1517(a)(2)	The Air Force's Ogden Air Logistics Center incorrectly obligated budgetary resources from its annual operating budget instead of contract authority from its capital budget for a software system named IMPRESA. Because the software was not included in the capital projects requested in the President's budget, its cost was not included in the contract authority apportioned to the Air Force by OMB. Violations occurred at the Ogden Air Logistics Center allocation level because IMPRESA caused the limitation on the capital obligation authority to be exceeded in each of FY 1999 through 2003.	One individual was found responsible for the violation. No disciplinary action was taken against the responsible party because he retired from federal service. To prevent a recurrence, the Air Force instituted mandatory fiscal law training and an additional formal review by key functional and financial management leadership before approval for new systems or changes to existing systems.

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11-16	10-05	Department of the Air Force	Other Procurement, Air Force; Operations and Maintenance, Air Force	7/22/2011	FY 2003-2005	\$5,272,449.00	31 U.S.C. § 1341(a)(1)	The violation occurred when the Air Force constructed a complete and usable real property facility in excess of \$2 million. The facility was constructed without the required Congressional authorization in violation of 10 U.S.C. § 2802 and without appropriated military construction funds, in violation of the Antideficiency Act. The violation is uncorrectable since military construction funds were neither appropriated nor approved for the project.	One individual was found responsible for the violations by improperly authorizing the improper use of operations and procurement funds. No disciplinary action was taken because the responsible individual retired from military service. To prevent a recurrence, the Air Force provided re-training on Appropriations Law, Fiscal Law, Military Interdepartmental Purchase Requests and the Antideficiency Act. The Air Force also instituted new operating procedures in order to provide more guidance and oversight to the financial management workforce.

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11-17	08-07	Department of the Army	Operations and Maintenance, Army	7/22/2011	FY 2000 and 2001	\$8,926,804.00	31 U.S.C. § 1341(a)(1)(A)	<p>The Office of the Assistant Secretary of the Army for Manpower and Reserve Affairs (ASA(M&RA)) obligated the Department of the Army's Operation and Maintenance (O&M) funds for the development of a video game recruiting tool. The O&M account is not available for this purpose. Instead, the Army's Research, Development, Test, and Evaluation (RDT&E) account should have been used. The inappropriate funding in the project resulted in a violation of the Antideficiency Act. Because the relevant RDT&E account is now closed, no correction is possible.</p>	<p>Five individuals were found responsible for the violation. Four were counseled and no disciplinary action was taken against the fifth because she retired from federal service. To prevent a recurrence, administrative control of fund procedures were strengthened. In addition, the Budget Integration Branch with oversight over the budget process for ASA (M&RA) was created.</p>

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11-18	10-06	Department of the Army	Operations and Maintenance, Army	7/28/2011	FY 2007	\$2,000,000.00	31 U.S.C. § 1341(a)(1)(A)	The U.S. Army Combat Readiness/Safety Center (CRC) obligated \$2 million for a new computer system without receiving prior review and certification required under 10 U.S.C. § 2222. Because CRC did not obtain the review and certification, no funds were available for the purpose of procuring a new computer system. In addition, the work should have been funded from the Army's Research, Test, Development, and Evaluation (RDTE) account, but was instead funded from the Operation and Maintenance account. CRC subsequently adjusted its accounts to record obligations against the RDTE account, but insufficient balances were available within the formal subdivision.	No disciplinary action was taken against the responsible individual due to the fact she died during the investigation. To prevent recurrence of the violations, an ADA Awareness Training has been developed and is provided as refresher training for budget execution and funds control personnel.

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11-19	10-05	Department of the Army	Operations and Maintenance, Army; Defense Health Program, Army	8/17/2011	9/30/2008, and 8/20/2009	\$2,415,757.99	31 U.S.C. § 1341(a)(1)(A)	Madigan Army Medical Center (MAMC) obligated funds in excess of \$1 million in FY 2008 and again in FY 2009 for the Automated Behavioral Health Clinic System without getting prior approval from Defense Business Systems Management Committee (DBSMC), as required under 10 U.S.C. § 2222. Failure to obtain approval and certification from DBSMC led to violations of 10 U.S.C. § 2222, which resulted in violations of the Antideficiency Act, as no funds were available for this purpose.	The responsible individual was issued a letter of counseling. Headquarters Medical Command has enhanced internal controls and improved awareness of 10 U.S.C. § 2222 in order to prevent similar funding violations in the future.

Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

Antideficiency Act Reports – Fiscal Year 2011

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GAO No.	Agency No.	Agency	Account(s)	Date Reported	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
11-20	07-10	Department of the Navy	Operations and Maintenance, Navy	9/7/2011	FY 2004 and 2006	\$8,215,989.00	31 U.S.C. § 1517(a)(2); 31 U.S.C. § 1341(a)	<p>The Bureau of Naval Personnel (BUPERS) improperly obligated the Department of the Navy's Operation and Maintenance account funds to obtain computer hardware, software licenses, and software technical support services, when BUPERS should have obligated procurement funds. This resulted in three violations of 31 U.S.C. § 1517, as BUPERS did not possess the properly chargeable procurement appropriation at the time of the erroneous obligations. In addition, total obligations exceeded the \$1 million certification threshold for business systems modernization under 10 U.S.C. § 2222(a). Under 10 U.S.C. § 2222(b), failure to obtain prior certification is an Antideficiency Act violation.</p>	<p>Of the five individuals found responsible, one was issued a letter of caution. No discipline was imposed on the others because they have either retired or no longer work for the federal government. BUPERS has trained employees on the requirements of 10 U.S.C. § 2222 and the process for obtaining approval from the Defense Business Systems Management Committee.</p>

Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

Antideficiency Act Reports – Fiscal Year 2011

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GAO No.	Agency No.	Agency	Account(s)	Date Reported	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
11-21	DHS-09-05	Department of Homeland Security; U.S. Secret Service	Salaries and Expenses, U.S. Secret Service	8/8/2011	1/21/2009	\$5,067,668.28	31 U.S.C. § 1517(a)	Section 503(b) of the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 provides that no funds are available for a reprogramming in excess of \$5 million without prior Congressional notification and authorization of the reprogramming. Prior to obtaining reprogramming authorization, the United States Secret Service (USSS) obligated \$5,067,668.28 in excess of the amount available for Presidential Candidate Nominee Protection Program, Project and Activity (PPA). The violation of section 503(b) constituted a violation of the Antideficiency Act.	DHS identified one individual responsible for the violation. No disciplinary action was taken because the individual has retired from federal service. To prevent future violations, DHS has instituted department-wide guidance concerning the administrative control of funds. USSS is also developing written procedures for preparing and reviewing budget execution reports and has written policies for charging costs when activities may be funded by multiple allocations.

Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

* In [B-319009, Apr. 27, 2010](#), GAO concluded that the U.S. Secret Service violated the Antideficiency Act when it failed to limit obligations in accordance with amounts itemized in a conference report that were incorporated by reference into legislated reprogramming restrictions. GAO also concluded that USSS and DHS violated the Antideficiency Act when it failed to notify Congress of the U.S. Secret Service's reprogramming action, in violation of section 503(b).

Antideficiency Act Reports – Fiscal Year 2011

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GAO No.	Agency No.	Agency	Account(s)	Date Reported	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
11-22	10-02	Department of the Navy	Operations and Maintenance, Marine Corps	9/27/2011	FY 2008	\$8,640,903.00	31 U.S.C. § 1341(a)(1)(A)	Four military construction projects were funded with Marine Corps Operation and Maintenance (O&M) funds. The projects were incorrectly classified as separate minor construction projects and should have been aggregated for purposes of statutory limitations on construction and funded using the appropriation for Military Construction, Navy Reserve. The obligation of O&M funds was not consistent with the authorized purpose of the appropriation and resulted the making or authorizing of an expenditure or obligation in excess of the amount available in an appropriation in violation of the Antideficiency Act.	Two individuals were found responsible. The Navy proposed a pay grade demotion for one individual and suspension for 30 days without pay for the other individual. To prevent a recurrence of a similar violation of the Antideficiency Act, the Marine Corps issued new guidance on funding projects exceeding \$500,000, scheduled additional fiscal law training, and revised its project development and review policies to ensure compliance with the Antideficiency Act.

Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

Antideficiency Act Reports – Fiscal Year 2011

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GAO No.	Agency No.	Agency	Account(s)	Date Reported	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
11-23		Department of Health and Human Services	Variety of Department-wide accounts	9/27/11	Fiscal years 2002-2010	\$1,429,332,309.00	31 U.S.C. § 1341(a)	The Department identified multiple instances of violations occurring across the agency in multiple prior fiscal years, and arising from substantial lack of understanding throughout the Department of the legal limits on funding contracts; in particular, contracts requiring effort or deliverables over a period of several years. HHS acquisition guidance concerning contract funding methods did not fully align with legal restrictions on the use of appropriated funds, and although amended from time to time, the guidance was departmental policy for over 20 years. Specifically, the following types of improper contract funding practices comprised the majority of the 47 violations identified department-wide: severable service contracts exceeding a twelve month period funded in their entirety with current year appropriations as well as the use of current annual year appropriations to fund severable service contracts where performance did not begin until a subsequent fiscal year; non-severable service contracts incrementally funded by two or more annual appropriation accounts; and a combination of the practices. Violations concerning the use of expired funds and obligation in excess of an apportionment were also identified by HHS.	HHS concluded that responsibility for the violations could not fairly be attributed to specific individuals because the problems were systemic. HHS will ensure all new contracts awarded in FY 2011 and beyond are properly funded and if additional funds are required to be obligated to complete existing contracts, HHS will ensure the proper appropriation will be obligated and the contract will be restructured or terminated to ensure no further violations of the ADA. HHS has revised its contract funding guidance, developed appropriations law training, and begun adopting quality assurance procedures, providing technical assistance, and conducting procurement management and internal control reviews to validate full compliance with appropriations law and regulations.

Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

