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Comptroller General
of the United States

United States Government Accountability Office
Washington, DC 20548

B-304335

DATE: March 8, 2005

TO: HEADS OF DEPARTMENTS, AGENCIES, AND OTHERS CONCERNED

SUBJECT: TRANSMISSION OF ANTIDEFICIENCY ACT REPORTS TO THE COMPTROLLER GENERAL OF THE UNITED STATES

The Antideficiency Act prohibits, among other things, making or authorizing expenditures or obligations that exceed or are in advance of amounts available in an appropriation or fund, or that exceed or are in advance of the amounts apportioned or permitted by agency regulations. 31 U.S.C. §§ 1341(a), 1517(a). Whenever a violation of the Antideficiency Act occurs, the head of the agency or the Mayor of the District of Columbia is required to "report immediately to the President and Congress all relevant facts and a statement of actions taken." 31 U.S.C. §§ 1351, 1517(b). In the Consolidated Appropriations Act, 2005, Congress amended the Antideficiency Act to add that the heads of executive agencies and the Mayor of the District of Columbia shall also transmit "[a] copy of each report . . . to the Comptroller General on the same date the report is transmitted to the President and Congress." 31 U.S.C. §§ 1351, 1517(b), *as amended by* Consolidated Appropriations Act, 2005, Pub. L. No. 108-447, div. G, title II, § 1401, 118 Stat. 2809, 3192 (Dec. 8, 2004) (see enclosure). The Senate Appropriations Committee Report explains that the purpose of this provision is to authorize:

> "the Comptroller General to establish a central repository of Antideficiency Act reports. The Comptroller General will track all Antideficiency Act reports, including responses to Comptroller General legal decisions and opinions and findings in audit reports and financial statement reviews."

S. Rep. No. 108–307, at 43 (2004).

Accordingly, as of December 8, 2004, whenever the head of an agency or the Mayor of the District of Columbia reports an Antideficiency Act violation to the President and presiding officers of each house of Congress, the agency and the District of Columbia, on the same date, must transmit a copy of the report to this Office. Agencies may electronically send PDF (portable document format) copies of these reports to AntideficiencyActReports@gao.gov. GAO will confirm receipt by e-mail.

Alternatively, agencies may send paper copies of these reports to GAO at the following address:

Comptroller General of the United States
U.S. Government Accountability Office
Antideficiency Act Reports
Room 7165
441 G Street, NW
Washington, DC 20548.

GAO has coordinated this new reporting requirement with the Office of Management and Budget (OMB). OMB will incorporate these new instructions in its upcoming revision of its Circular No. A-11, *Preparation, Submission and Execution of the Budget,* expected in July 2005.

If you have any questions about this circular, you may contact Ms. Janet Dolen (DolenJ@gao.gov). General inquiries may be directed to AntideficiencyActReports@gao.gov.

David M. Walker
Comptroller General
of the United States

Enclosure

ENCLOSURE

Consolidated Appropriations Act, 2005, Pub. L. No. 108-447, div. G, title II, § 1401, 118 Stat. 2809, 3192 (Dec. 8, 2004):

"SEC. 1401. REPORTS TO THE COMPTROLLER GENERAL.

"(a) LIMITATIONS ON EXPENDITURES, OBLIGATIONS, AND VOLUNTARY SERVICES.—Section 1351 of title 31, United States Code, is amended by inserting 'A copy of each report shall also be transmitted to the Comptroller General on the same date the report is transmitted to the President and Congress.' after the first sentence.

"(b) PROHIBITED OBLIGATIONS AND EXPENDITURES.—Section 1517(b) of title 31, United States Code, is amended by inserting 'A copy of each report shall also be transmitted to the Comptroller General on the same date the report is transmitted to the President and Congress.' after the first sentence."