

Antideficiency Act Reports – Fiscal Year 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-01	None	Office of Science and Technology Policy (OSTP)	None reported	Oct. 31, 2011	None reported	None reported	None reported	In compliance with OMB Circular A-11, OSTP reported its view regarding GAO's conclusion in B-321982, Oct. 11, 2011. In that case, GAO determined that OSTP's use of appropriations to fund certain bilateral interactions with China violated the prohibition set forth in section 1340(a) of the Department of Defense and Full-Year Continuing Appropriations Act, 2011. OSTP disagrees with GAO's conclusion, finding it contrary to a legal opinion OSTP obtained from the Department of Justice (DOJ) that section 1340(a) was unconstitutional. Thus, OSTP concludes, it did not violate the Antideficiency Act where the agency did not comply with a statute deemed unconstitutional by DOJ.	None reported

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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-02	None	Securities and Exchange Commission (SEC)	Salaries and Expenses	Feb. 7, 2012	Fiscal years 1990 to 2010	Approximately \$810,200,000	31 U.S.C. § 1341(a)(1)(B)	In its 2011 report concerning a July 2010 lease, SEC's Office of Inspector General recommended that the agency seek an opinion from GAO concerning SEC's multi-year leasing authority. In B-322160, Oct. 3, 2011, GAO agreed that SEC could enter into multi-year leases. However, GAO concluded that the law requires SEC to obligate funds sufficient to cover the total lease liability from appropriated amounts current at the time the lease is entered into. SEC's 20-year practice had been to record a portion of the total lease obligation annually using appropriations from subsequent fiscal years. In response to GAO's decision, SEC adjusted its fiscal year 2010 account to record the full obligation for the July 2010 lease. Because the agency did not have sufficient remaining unobligated fiscal year 2010 funds, the SEC reported an Antideficiency Act violation.	SEC took no disciplinary action, finding that funding and program officials responsible for the leasing actions in question did not willfully violate the Antideficiency act. SEC and the General Services Administration have entered into a Memorandum of Understanding authorizing GSA to perform all future new lease acquisitions for SEC's office space needs. SEC reports that its funding and program officials have been made aware of the proper scope of SEC leasing authority, and amendments have been made to the SEC Administrative Control of Funds policy.

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 2012

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-03	None	Securities and Exchange Commission (SEC)	Salaries and Expenses	Feb. 7, 2012	Aug. 29, 2010 to June 14, 2011	\$175,477.76	31 U.S.C. § 1341(a)(1)(A)	SEC reported that it used appropriated funds in connection with its appointment of a Romanian citizen in violation of section 704 of the Fiscal Year 2010 Consolidated Appropriations Act, Pub. L. No. 111-117 (Dec. 16, 2009), which bars the use of appropriations to pay compensation to any government employee who is not a U.S. citizen.	SEC reported that it took no disciplinary action because the responsible official is no longer employed by the SEC. SEC reported that it has also informed staff of the prohibition on hiring non-citizens, and has changed pre-offer procedures to verify the eligibility of non-citizen candidates prior to making offers of employment. SEC stated that it is also preparing an internal directive documenting the conditions and process under which a non-citizen may be considered for employment by SEC.

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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-04	10-04	National Geospatial-Intelligence Agency (NGA)	Operations and Maintenance, Defense-wide; Procurement, Defense-wide; and Research, Development, Test and Evaluation	Feb. 8, 2012	Sept. 2004 through July 2009	\$64,331,238	31 U.S.C. § 1341	NGA determined that it improperly used operations and maintenance, procurement and research, development, test, and evaluation funds for the NGA Data Center-West and a related expansion project, instead of military construction (MILCON) funds.	NGA reported that it found no evidence of willful and knowing intent, but gave the two responsible employees oral admonishments. One was directed to take remedial training and the other was directed to review military construction rules and regulations. NGA stated that it has also increased procedural reviews of construction projects by the offices of financial management and general counsel, developed and presented a fiscal law training session based on this violation, and sent financial management staff to external fiscal law classes.

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 2012

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-05	04-09	Department of the Army (Army)	Operation and Maintenance, Army National Guard	Feb. 9, 2012	June 11, 2000	\$54,959.59	31 U.S.C. § 1341(a)	<p>Army reported that the Washington State Army National Guard (WA-ANG) used Operation and Maintenance funds to acquire the services of a private attorney.</p> <p>Army determined that no appropriation was legally available for this purpose and that WA-ANG incurred obligations and made payments in excess of available funds.</p>	<p>Army found one individual responsible, but concluded that there was no knowing and willful violation. The Governor of the State of Washington determined that the individual should not receive any discipline. The Army took corrective action by issuing an Army-wide policy memo reminding commands that improper procurement of professional advisory or assistance service can result in an Antideficiency Act violation. The Army National Guard Bureau alerted all state offices to the Antideficiency Act violation caused by using federal funds to pay for a private law firm.</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

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-06	11-05	Department of the Navy (Navy)	Navy Working Capital Fund	Feb. 17, 2012	Fiscal year 2007	\$100,318.16	31 U.S.C. § 1517(b)	<p>Planning and design costs associated with two minor construction projects were not financed in the minor construction portion of the Navy Working Capital Fund's Capital Budget at the Naval Facilities Engineering Command, Mid-Atlantic (NAVFAC MIDLANT). When the misclassified costs were finally allocated to the proper minor construction projects, NAVFAC MIDLANT's total Capital Budget expenditures exceeded its total Capital Budget authority.</p>	<p>The Navy found two individuals responsible. One individual was orally admonished and instructed to attend additional training. The other individual retired before the violation was reported. Navy transferred unobligated minor construction authority from NAVFAC Marianas and NAVFAC Hawaii to NAVFAC MIDLANT to fully fund the extra fiscal year 2007 expenditures. To prevent a recurrence, NAVFAC MIDLANT replaced the 2004 Capital Purchase Program guidance with the 2010 Capital Investment Program (CIP) Standard Operating Procedure. A monthly tracking report was also created that pulls CIP costs into an easily reviewable format.</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 2012

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-07	10-06	Department of the Air Force (Air Force)	Military Personnel, Air National Guard	Feb 17, 2012	Sept. 2009	\$9,729,552	31 U.S.C. § 1341(a)(1)(a)	The Air National Guard (ANG) reported that it over-obligated its fiscal year 2009 Military Personnel (MILPERS) account when it failed to recalculate an applicable Man-Day Factor, a composite workday rate, to reflect changing information for ANG members serving in a variety of statuses for differing time periods. In addition, ANG did not sufficiently maintain its internal "checkbook" to accurately account for workdays and funds distribution, resulting in an inaccurate understanding of the total amount of available unobligated funds.	ANG found one individual responsible, but no willful or knowing intent on the part of the responsible individual. The individual received a verbal admonishment and a written memorandum. Under Public Law No. 111-118, section 8054, (Dec. 19, 2009), ANG used fiscal year 2010 MILPERS funds to cover the excess fiscal year 2009 MILPERS obligations. To prevent a recurrence, ANG MILPERS appropriations managers will perform quarterly adjustments to the applicable Man-Day Factor.

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 2012

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-08	None	Environmental Protection Agency (EPA)	Oil Spill Response	Feb. 21, 2012	Nov. 18 -19, 2010	\$502,215	31 U.S.C. § 1341(a)(1)(A)	EPA determined that on November 18 and 19, 2010, it made expenditures in excess of funds available in its Oil Spill Response account. EPA reported that on November 20, 2010, EPA obtained from the U.S. Coast Guard reimbursements sufficient to restore EPA's oil spill account to a positive balance.	EPA found one individual responsible for the violation and counseled that individual. EPA reported that it has developed a more accurate daily disbursement report, as well as a new comprehensive funds-availability report. Additionally, EPA stated that it will revise its administrative funds control policies to change the minimum required available cash balance.

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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-09	11-09	Department of the Army (Army)	Operation and Maintenance, Army	Feb. 27, 2012	Aug. 6, 2010, Sept. 15, 2010, and Sept. 28, 2010	\$1,653,084	31 U.S.C. § 1341(a)(1)(A)	Army reported that Army Accessions Command improperly obligated operation and maintenance (O&M) funds for the Project Partnership for All Students' Success (Project PASS). Army determined that Project Pass is too far removed from legitimate recruiting activities to be within the scope of Army's O&M appropriation.	The Army found three individuals jointly responsible for the violation, and issued each of them a memorandum of concern. Army determined that there was no credible evidence that any of them willfully or knowingly violated the law. Army stated that it has made recommendations to issue new guidance on Army Outreach programs.

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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-10	09-01	Joint Improvised Explosive Device Defeat Organization (JIEDDO)	Research, Development, Test and Evaluation, Army; Iraq Freedom Fund; and Joint Improvised Explosive Device Defeat Fund, Army	April 3, 2012	Fiscal years 2006 and 2007	\$13,750,000	31 U.S.C. § 1341(a)(1)(A)	<p>Army reported that JIEDDO used Army Research, Development, Test and Evaluation, as well as amounts from the Joint Improvised Explosive Device Defeat Fund to construct a testing facility with ancillary training benefits for U.S. troops in counter-IED operations. Army reported that the project should have been funded entirely through the Military Construction account.</p>	<p>JIEDDO found no willful or knowing intent to violate the law and took no disciplinary action against the responsible individual since he has retired from federal service. JIEDDO reported that it now requires certain personnel to take appropriations law training within 90 days of assignment to JIEDDO, and every 3 years thereafter. JIEDDO also stated that its Office of General Counsel will review funding memorandums that approve and release funds from the JIEDDF.</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 2012

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-11	11-02	Department of the Army (Army)	Operation and Maintenance, Army Reserve	Apr. 3, 2012	Sept. 1, 2008 through Sept. 4, 2009	\$80,966.58	31 U.S.C. § 1341(a)(1)(A)	Army reported that a delay in an employee's termination action resulted in him receiving pay and allowances that he was not authorized to receive.	Army found no willful or knowing intent, but issued a memorandum of reprimand to the officer responsible for the violation. Army reported that the Army Reserve Command issued a policy memorandum, requiring quarterly reports on Military Technician status by all major subordinate commands. In addition, the Army Reserve Command holds an annual workshop for major subordinate commands relating to dual status military technicians and conditions of employment in which the criticality of employment is stressed.

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 2012

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-12	11-03	Department of the Army (Army)	Operation and Maintenance, Army	Apr. 3, 2012	Mar. 18, 2010	\$1,571,793.94	31 U.S.C. § 1517(a)(1)	During Haiti relief operations, U.S. Army South (ARSOUTH) received Humanitarian Assistance Funds to reimburse the operation and maintenance accounts of military units performing humanitarian relief activities. Army reported that an ADA violation occurred when, based on unsupported credit obligations, ARSOUTH exceeded its real allocation.	Army found that the employee responsible for the violation had no willful or knowing intent and gave her a formal letter of reprimand. Army also reported that: (1) Army gave Letters of Counseling to her supervisors for failure to supervise and monitor procedures in their section; and (2) the Office of the Deputy Chief of Staff deployed new financial and logistics software, enhanced internal controls, and has required all budget analysts and senior technicians to complete fiscal law training.

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 2012

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-13	09-02	United States Special Operations Command (USSOCOM)	Research, Development, Test, and Evaluation	May 9, 2012	Fiscal years 2004 through 2010	\$136,261,239.18	31 U.S.C. § 1341(a)(1)(A)	<p>USSOCOM reported that it improperly obligated procurement funds for a helicopter development project when it should have obligated Research, Development, Test and Evaluation (RDT&E) funds. The Antideficiency Act violation occurred as the appropriate RDT&E account became overobligated.</p>	<p>USSOCOM found no willful or knowing intent on the part of the responsible parties. Disciplinary action was taken against a Senior Executive Service employee, who received a written letter of admonishment. USSOCOM determined that disciplinary action against four other individuals was not appropriate, but directed them to attend fiscal law training. A sixth individual is retired, so no discipline was imposed. The Under Secretary of Defense (Comptroller) Investments provided fiscal year 2010 and 2011 RDT&E funds to restore the balances of the USSOCOM procurement accounts for fiscal years 2004 through 2009. In fiscal year 2011, USSOCOM deobligated procurement funds and obligated RDT&E funds for the remaining outstanding balance. Army also reported that USSOCOM initiated a major restructuring of the organization to increase the overall staffing and skill level.</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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-14	None	National Labor Relations Board (NLRB)	Salaries and Expenses	June 6, 2012	Fiscal years 2006 through 2010	\$68,849.29	31 U.S.C. § 1341(a) and 31 U.S.C. § 1342	NLRB reported two violations of the Antideficiency Act. NLRB determined that it violated 31 U.S.C. § 1341(a) during fiscal years 2006 through 2010, when NLRB improperly purchased food and flowers for cultural events sponsored by the Office of Equal Employment Opportunity (OEEO) and other celebrations, as well. NLRB reported that the violation of 31 U.S.C. § 1342 occurred when NLRB's Human Resources Branch entered into a personal services contract with a former employee.	NLRB found no willful or knowing intent on the part of, and took no disciplinary action against, the employees found responsible for the violations. NLRB reported that it has issued an administrative policy document and guidance regarding the purchase of food for OEEO programs. Purchase card holders and their supervisors received training, including on the purchase of food. NLRB also terminated the personal services contract. Contract specialists received training on appropriations law and the procurement of services. NLRB now requires review by agency counsel for service contracts.

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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-15	10-02	Department of the Army (Army)	Military Personnel, Army	June 9, 2012	Fiscal year 2008	\$155,000,000	31 U.S.C. § 1341(a)(1)(A)	<p>Army reported that a violation occurred when the Office of the Deputy Chief of Staff, G-1, did not properly manage the fiscal year 2008 Military Personnel (MILPES) account. This failure caused an overobligation of funds.</p>	<p>Army found two individuals responsible for the violation, but found many mitigating factors and no willful or knowing intent. One individual was issued a written admonishment and the other was verbally counseled. Army reported that it lacked available funds to correct the violation and that Congressional action will be required to correct the overobligation. Army also reported that it has improved and enhanced the cost model that forecasts MILPERS funding needs and has initiated five projects to enhance its ability to forecast the cost impact of external factors, like rising fuel costs.</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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-16	10-04	Department of the Air Force (Air Force)	Operation and Maintenance; Procurement; and Working Capital Fund	Aug. 2, 2012	Fiscal year 2004 through 2009	\$23,316,321.31	31 U.S.C. § 1341(a)(1) and 31 U.S.C. § 1517(a)(2)	<p>Air Force reported that it violated 31 U.S.C. § 1341 when it obligated and expended amounts for certain IT contracts without first obtaining statutory certification under 10 U.S.C. § 2222. Air Force also reported that it violated 31 U.S.C. § 1517 when it used O&M, Procurement, and WCF amounts for those contracts instead of Research, Development, Test, and Evaluation (RDT&E) funds. When Air Force attempted an adjustment to charge the proper RDT&E account, there was not enough RDT&E funding to cover the expenditures for the IT contracts. Therefore, funds had to be realigned at the agency level, and Air Force reported that this led to a section 1517 violation.</p>	<p>Air Force found no willful or knowing intent and gave the employee responsible for the violations a written reprimand. Air Force reported that Tinker Air Force Base will ensure program managers and finance personnel agree on the right type of appropriation to fund projects, and that proposed IT systems are reviewed by IT personnel for 10 U.S.C. § 2222 compliance.</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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-17	none	Health and Human Services (HHS)	Indian Health Services	Sept. 13, 2012	April 2010	\$10,668,285	31 U.S.C. § 1341	HHS reported that three violations occurred when the Indian Health Service (IHS) made obligations exceeding the amount appropriated for Contract Support Costs (CSC) associated with new or expanded self-determination contracts, grants, self-governance compacts, or annual funding agreements. The violations exceeded the ceiling on new or expanded contracts, but did not exceed the ceiling on total CSC funding.	HHS did not impose administrative discipline as the individual found responsible left federal service. HHS determined that there was no evidence that the violations were willful or knowing. HHS reported that IHS has taken steps to strengthen internal controls for allocating CSC.

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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-18	11-01	Department of the Army (Army)	Operation and Maintenance	Sept. 17, 2012	Fiscal years 2004, 2005, 2006 and 2007	\$51,524,768.67	31 U.S.C. § 1341(a)(1)(A)	<p>Army reported that it improperly obligated Operations and Maintenance (O&M) funds for development of the enterprise Army Workload and Performance System, instead of RDT&E funds. Army reported that it found 68 transactions in fiscal years 2004-2007 incorrectly funded with O&M funds. After Army's accounting corrections, Army determined that 18 violations in fiscal years 2005-2007 remained uncured due to a lack of available RDT&E funds.</p>	<p>Army found one individual responsible for the violation, but took no disciplinary action as the individual retired in 2008, because it determined that there was no evidence of knowing or willful intent to violate the Antideficiency Act. To prevent a recurrence of the violation, the Resource Services-Washington office developed Antideficiency Act Awareness Training and is providing refresher training for budget execution and funds control personnel. Army also reported improvement to the Defense Business System Management Committee review and approval process.</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 2012

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.htm) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-19	11-05	Department of the Army (Army)	Operation and Maintenance	Sept, 17, 2012	Sept. 30, 2007	\$2,957,489	31 U.S.C. § 1341(a)(1)(A)	Army reported a violation for U.S. Army Garrison (USAG) Grafenwoehr's funding four construction projects with its Operations and Maintenance account instead of with Military Construction funds.	Two individuals were found responsible for the violation. Both received reprimands. Army determined that there was no evidence of knowing or willful intent to violate the Antideficiency Act. Army reports that USAG Grafenwoehr has instituted a new business agreement specifying the amount of oversight and who must review all projects, and moved the ordering officer from Grafenwoehr to the U.S. Army Corps of Engineers. Army reported that because construction projects exceeding \$2,000,000 must receive prior congressional authorization, the violation is not correctable.

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 2012

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 to GAO	Date(s) of Violations(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
12-20	11-04	U.S. Army Corps of Engineers (USACE)	Operations and Maintenance	Sept. 20, 2012	Sept. 28, 2007	\$8,000,000	31 U.S.C. § 1341(a)(1)(A)	<p>Army reported that it improperly funded the construction of a classified information facility pursuant to an enhanced use lease on Fort Sam Houston. Army determined that because the project constituted military construction, it required prior authorization from Congress and should have been funded with Military Construction (MilCon) funds.</p>	<p>Army found two individuals responsible for the violation. One received an oral reprimand and the other is no longer employed with the federal government. Army determined that there was no evidence of knowing or willful intent to violate the Antideficiency Act. To prevent a recurrence, Army issued policy changes addressing enhanced use leasing on military installations and Army leases of buildings requiring tenant improvements.</p>

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