

**Antideficiency Act Reports – Fiscal Year 2016**

The United States Government Accountability Office provides this information from reports sent to GAO as required by sections 1351 and 1517(b) of title 31 of the U.S. Code. Please visit the GAO Antideficiency Act violation report website ([www.gao.gov/legal/lawresources/antideficiency.html](http://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 Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
<a href="#">GAO-ADA-16-01</a>	Navy 14-02	Department of the Navy (Navy)	Operation and Maintenance, Navy (OMN)	October 6, 2015	FYs 2010 and 2011	\$1,572,952.00	31 U.S.C. § 1341(a)(1)(A)	<p>The Navy, through the Department of Defense, reported that it improperly obligated OMN funds to construct an electrical distribution system (EDS) grid at a military installation in Bahrain. The Navy reported that it misclassified the project and improperly funded the project with the FY 2010 OMN appropriation for unspecified minor military construction which is available for projects costing not more than \$750,000. The Navy concluded that this resulted in a violation of the Antideficiency Act (ADA).</p> <p>During FY 2011, the Navy reported that a second ADA violation occurred when it improperly obligated an additional \$56,000 of</p>	The Navy identified three individuals as collectively responsible for the violation. The Navy reported that one individual is no longer serving in an active duty status, the second individual is no longer in the Navy's employment, and the third individual has received administrative corrective measures. The Navy concluded that no credible evidence existed indicating that any of the individuals violated the ADA knowingly or willfully. To prevent a future recurrence, the Navy issued written policy and guidance and developed a required training course to assist finance and acquisition personnel.

								OMN funds to connect existing buildings to the electrical grid. The Navy concluded that the funds needed for this additional work should have been obligated during FY 2010 because the work was part of the EDS project and should have been included in the overall costs of the EDS.	
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<a href="#">GAO-ADA-16-02</a>	None Reported	Department of Agriculture (USDA)	Energy Policy Act Pilot (EPAP)	October 29, 2015	FY 2013	\$6,781.90	31 U.S.C. § 1517(a)	USDA reported that the Forest Service overobligated funds from the EPAP account for payroll expenses at four National Forests. USDA reported that the overobligation occurred because the Forest Service was not centrally tracking obligations for a few months while it implemented a new accounting system.	USDA identified one employee as responsible. USDA did not impose any administrative discipline, because USDA determined the violation was not knowing or willful. USDA reported taking the following corrective measures: line officers may no longer charge any program costs to the EPAP account; field budget officers are responsible for monitoring the EPAP account more regularly; and, the Budget Execution Branch conducted a payroll accuracy study of the EPAP account and examined the status of funds for the entire agency.

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

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GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
GAO-ADA-16-03	None Reported	Department of Housing and Urban Development (HUD)	Various	October 28, 2015	FYs 2001–2004; 2006, 2007; 2009 – 2013	Violation One: \$2,227,762.92 Violation Two: \$2,857,489.07 Violation Three: \$111,725.99 Violation Four: \$183,542.23 Violation Five: \$17,102.44 Violation Six: \$471,151.54 Violation Seven: \$4,751.64 Violation Eight: \$286,447.55 Violation Nine: \$4,759.44 Violation Ten: \$315.50 Violation Eleven: \$7,309,444.79	31 U.S.C. § 1341(a); § 1517	Violation One: HUD reported that in FYs 2010 through 2011, it improperly obligated funds when detailing employees between offices. HUD reported that the recipient office generally did not reimburse the lending office and in some cases, the recipient office did not have sufficient unobligated personnel balances to support the detail. HUD reported that this resulted in a total violation of \$2,227,762.92.  Violation Two: HUD reported that in FY 2011 it overobligated funds from its Administration, Operations, and Management account and its Personnel Compensation and Benefits accounts to pay for excessive hiring and payroll actions. HUD reported that this	Violation One: HUD reported that it issued department-wide policy guidance on reimbursable details that requires a mandatory funding sufficiency certification by an appropriate financial official in the office for which the person will be detailed. HUD reported that the guidance also includes procedures to ensure that reimbursements are made in a timely manner.  Violation Two: HUD reported that it implemented an improved payroll projection tracking method and is currently pursuing a more streamlined payroll projection system. HUD reported that it holds comprehensive quarterly meetings with senior officials to assess

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					<p>Violation Twelve: \$597,418.89</p> <p>Violation Thirteen: \$24,103.82 and \$221,136</p> <p>Violation Fourteen: \$164,023.97 and \$53,333,479</p>		<p>resulted in a total violation of \$2,857,489.07.</p> <p>Violation Three: HUD reported that in FYs 2010 through 2012, it improperly recorded obligations to support eight Intergovernmental Personnel Act (IPA) details and that this resulted in a total violation of \$111,725.99.</p> <p>Violation Four: HUD reported that in FYs 2012 through 2013, it obligated funds from an incorrect account to pay for an employee's salary and that this resulted in a violation of \$183,542.23.</p> <p>Violation Five: HUD reported that in FY 2011, it obligated funds in excess of its allotment for the Student Loan and Repayment Program and that this resulted in a total violation in the amount of \$17,102.44.</p> <p>Violation Six: HUD reported that in FYs 2009 through 2012, it obligated funds in excess of its allotment for personnel awards and that this resulted in a Violation Seven: In accordance with OMB</p>	<p>personnel funding needs and submit any necessary funding adjustments through its transfer authority. HUD reported that it implemented a protocol to notify program and support offices of certain proposed and anticipated special payroll actions prior to transmitting notice of the payroll actions to the National Finance Center. HUD also reported that it conducts a coordinated process to review and approve hiring actions, as well as collaborate with program offices to manage hiring throughout the year.</p> <p>Violation Three: HUD reported that its offices must execute an IPA agreement and funding certification form before the employees begin performance under the agreement. HUD reported that offices must consult with the Office of the Chief Financial Officer in order to monitor personnel funding and include IPA agreement obligations in the payroll projection process. HUD also</p>
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							<p>Circular A-11, HUD reported an Antideficiency Act violation in accordance with GAO's conclusion in B-325248, Sept.9, 2014. HUD reported that in FY 2013, it improperly obligated funds for preparing and sending an email requesting recipients to contact Senators in support of pending legislation which is a violation of an appropriations law restriction against indirect or grassroots lobbying. Since no funds were available for this purpose, HUD concluded that it also violated the ADA in the amount of \$4,751.64.</p> <p>Violation Eight: HUD reported that it obligated funds in advance of an appropriation when it obligated FY 2002 appropriations to pay for a severable services contract that did not commence until FY 2003. HUD reported that this resulted in a violation in the amount of \$286,447.55.</p> <p>Violation Nine: HUD reported that in FY 2007, it improperly accepted</p>	<p>reported that it trains staff on how IPA agreements should be funded and recorded.</p> <p>Violation Four: HUD reported that the remedial measures from Violations One and Three will equally help to prevent similar violations to Violation Four from occurring in the future.</p> <p>Violation Five: HUD reported that the Student Loan Repayment Program no longer manages its own administrative operations and, instead, the Office of the Chief Human Capital Officer manages and funds the program in order to avoid errors in funding, planning, and administration.</p> <p>Violation Six: HUD reported that it revised its funds control policies, so that each office must allocate funds for personnel awards. HUD also reported that it is further developing policies and procedures to ensure that funding officials have an opportunity to verify</p>
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							<p>services without a contract in place when it allowed a contractor to start performance on October 1, 2006, even though the contractor and HUD did not enter into a contract until February of 2007. HUD reported that this resulted in a violation in the amount of \$4,579.44.</p> <p>Violation Ten: HUD reported that in FY 2012, it used Department of Homeland Security's services without a proper interagency agreement in place and that this resulted in a violation in the amount of \$315.50.</p> <p>Violation Eleven: HUD reported that in FY 2004, it obligated funds for an information technology contract when it did not have funds available for that purpose and that this resulted in a violation in the amount of \$7,309,444.79.</p> <p>Violation Twelve: HUD reported that in FYs 2001 through 2004 and 2006, it obligated funds in excess of the allotment for the operation of its Section 312 program. HUD reported that it</p>	<p>the availability of funds.</p> <p>Violation Seven: HUD reported that it notified its staff that they are prohibited from conducting grassroots lobbying activities and must submit to the HUD's Office of General Counsel any written materials proposed to be distributed by political appointees that may be viewed as grassroots lobbying activities. HUD reported that it also provides mandatory annual ethics training to specified HUD personnel regarding ethics laws, rules, and policies. HUD also reported that it notified its senior leaders of this incident and why the activity violated anti-lobbying rules.</p> <p>Violation Eight: HUD reported that it provided guidance to staff on the proper application of the severable services exception. HUD reported that it provided fiscal law training to applicable staff and created an online training video, as well</p>
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							<p>overobligated funds for the public facility loan portfolio services under that program because it did not manage the financial expenditures under this program effectively in coordination with another agency. Additionally, HUD reported that it overobligated funds for the loan servicing activity because it ratified an agreement that was charged to FY 2001 when it should have been charged to FY 2002 and that this resulted in HUD exceeding the allotment of funds for this program during that fiscal year. HUD reported that this resulted in violations totaling \$597,418.89.</p> <p>Violation Thirteen: HUD reported that in FY 2012, it improperly obligated funds when it made two insurance commitments after the sunset date for the Hope for Homeowners loan program, and therefore, no funds were available for this purpose. HUD reported that it incurred an ADA violation in the amount of \$245,239.82.</p>	<p>as an online repository of its regulations, policies, and handbooks to assist its procurement staff.</p> <p>Violation Nine: HUD reported that it provided fiscal law instruction to its staff in the offices involved and instructed staff that it cannot accept contract services without having already executed a contract for those services backed by obligated funds. HUD reported that it created an online training video, as well as an online repository of its regulations, policies, and handbooks to assist its procurement staff.</p> <p>Violation Ten: HUD reported that it updated its interagency agreement policy guidance and issued the revised version to its entire procurement staff. HUD reported it created an online training video, as well as an online repository of its regulations, policies, and handbooks to assist its procurement staff.</p>
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								<p>Violation Fourteen: HUD reported that during FY 2013, it understated its true credit subsidy obligations per loan guarantee and applied the incorrect credit levels for the Indian Housing Loan Guarantee Program. HUD reported that this resulted in a violation of \$164,023.97 in credit subsidy and \$53,333,479 in credit level, respectively.</p>	<p>Violation Eleven: HUD reported that it revised its organizational structure in order to avoid errors in funding, planning, and administration, so that now only one office controls those funds.</p> <p>Violation Twelve: HUD reports that it has modified the responsibility to monitor the property disposition services of the Section 312 program and trained its staff to understand what information was required for the funding. HUD reported that it instructed its staff on the need for timely funds verification. HUD reported that it is also working on an interagency agreement with the Federal Reserve for the public facility loan portfolio services activity.</p> <p>Violation Thirteen: HUD reported that in order to honor the legal commitments to the two loan packages, HUD converted them into commitments under Section 203(b) of the</p>
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									<p>National Housing Act. HUD reported that it issued letters of warning to the responsible officials, the Director of Single Family Program Development, and the Director of the Home Mortgage Insurance Division and provided appropriations law training to those individuals. HUD reported that it updated its policy handbook in order to provide its staff with a central repository for guidance on these issues.</p> <p>Violation Fourteen: HUD reported that it instructed its staff how to apply the proper credit subsidy rates and has not experienced a problem with this program over the past three fiscal years.</p>
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<a href="#">GAO-ADA-16-04</a>	Navy 14-01	Department of the Navy (Navy)	Procurement, Marine Corps and Operation and Maintenance, Marine Corps	December 8, 2015	FY 2011	\$7,800,000.00	31 U.S.C. § 1341(a) (1)(A)	The Navy, through the Department of Defense, reported that it improperly obligated \$7.8 million from the Procurement, Marine Corps and Operation and Maintenance, Marine Corps appropriations for a training facility, which was erroneously classified as relocatable personal property. Navy determined that the support structure was permanently affixed to a concrete foundation and should have been classified as real property and funded with the Military Construction appropriation (MILCON) and concluded it had violated the Purpose Statute. The Navy determined that it could not correct this purpose violation because the Military Construction	The Navy reported that it identified one individual responsible for the violation and determined that the employee did not knowingly or willfully violate the ADA. Navy reported that it did not pursue administrative discipline because the employee no longer works for the federal government. To prevent a recurrence of this violation, the Navy reported it provides supplemental training to its finance and acquisition staff concerning military construction and the ADA. In addition, the Navy reported it requires all contracts and finance personnel to complete a construction contracting course at the Defense Acquisition University.

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								appropriation was not legally available since the project was not specifically authorized by Congress in advance as required by 10 U.S.C. § 2802, thus resulting in an Antideficiency Act (ADA) violation.	
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<a href="#">GAO-ADA-16-05</a>	DOD OIG 15-01	Department of Defense, Office of Inspector General (DOD OIG)	Operations and Maintenance, DOD Office of Inspector General	April 15, 2016	FYs 2012 and 2013	\$2,708,314.00	31 U.S.C. § 1341(a) (1)(A)	The DOD OIG, through the Department of Defense, reported that Antideficiency Act (ADA) violations occurred during FYs 2012 and 2013. The DOD OIG reported that it improperly obligated funds from its Operations and Maintenance, DOD OIG account to develop two new software systems when it should have obligated funds from its Research, Development, Test, and Evaluation account.	The DOD OIG reported that it identified six individuals responsible for the violations. Four of the individuals no longer work for the office; the Chief of Staff issued letters of reprimand to the remaining two. The DOD OIG reported that it determined that the responsible individuals did not violate the ADA with willful or knowing intent. To prevent a recurrence, the DOD OIG reported it created an entity to oversee the planning and investment of information technology projects and updated its internal policies to provide guidance to its employees when acquiring information technology resources. The DOD OIG reported that it sponsors mandated training events, including appropriations and fiscal law training and has instituted supervisory reviews of military interdepartmental purchase requests.

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GAO-ADA-16-06	None Reported	U.S. Small Business Administration (SBA)	Entrepreneurial Development	April 26, 2016	FY 2015	\$12,202.15	31 U.S.C. § 1341(a) (1) (A)	SBA reported that the Office of the National Women’s Business Council (NWBC), an independent advisory council within SBA, improperly used funds from its Entrepreneurial Development account to produce and distribute a video to urge members of the public to contact Congress in support of the Women’s Small Business Ownership Act of 2014. SBA reported that it determined that this constituted a violation of the grassroots lobbying prohibition and as a consequence of using appropriations in a manner specifically prohibited by law, SBA also violated the Antideficiency Act (ADA).	The SBA reported that it identified two employees as jointly responsible. The SBA reported that it issued a letter of reprimand to one of the employees and that the other employee resigned from SBA. The SBA determined that neither individual knowingly or willfully violated the ADA.  SBA reported that to prevent a recurrence, it issued guidance to all employees on grassroots lobbying and provided special training on grassroots lobbying for the entire NWBC staff. The SBA reported that it also created a training program to teach new employees about anti-lobbying restrictions and that it issued an information notice to remind employees of the anti-lobbying restrictions and the consequences of

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									violating those restrictions.
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<a href="#">GAO-ADA-16-07</a>	Army 12-07	Department of the Army, Army National Guard Bureau (ARNG)	Operation and Maintenance, Army National Guard (OMNG)	May 17, 2016	FY's 2003 – 2012	\$76,100,039.03 for 35 ADA violations.	31 U.S.C. § 1341 (a)(1)(A)	The ARNG, through the Department of Defense, reported 35 Antideficiency Act (ADA) violations when it improperly obligated funds (1) from its OMNG account to develop video games and recruitment tools when it should have obligated funds from its Research, Development, Testing, and Evaluation account for that purpose; (2) to purchase recruitment and retention promotional items whose value per item exceeded the \$50 statutory limit; (3) in advance of available appropriations and for severable services in excess of 12 months, and (4) in support of the Defense Business System development and modernization	The ARNG reported that it determined that three individuals were responsible for the violations and each individual received a formal written reprimand. The ARNG also determined that none of the individuals knowingly or willfully violated the ADA. The ARNG reported that to prevent a recurrence, it now requires that all contracting officer representatives, program managers, and leadership personnel attend fiscal law and contracting officer training. The ARNG reported that a new office, the Acquisition Management office, was created to provide assistance to all divisions, including the contracting officers, the program managers, and leadership personnel and that a legal review for every Acquisition Planning Board requirement is now

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								<p>efforts prior to obtaining statutorily required approval from the appropriate authority.</p>	<p>required. Additionally, the ARNG Strength Maintenance Program regulation is being revised to address how recruitment and retention promotional items are governed and to remove any ambiguity regarding the \$50 statutory limit. The ARNG reported that the Acquisition Planning Management office also reviews all contracts and task orders prior to award and verifies that they are limited to performance periods not exceeding one year. The ARNG reported that the Secretary of the Army terminated the recruitment assistance program in February of 2012.</p>
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<a href="#">GAO-ADA-16-08</a>	Navy 14-03	Department of the Navy (Navy)	Operation and Maintenance, Navy (OMN)	July 26, 2016	FY's 2009 – 2013	\$52,990.00	31 U.S.C. § 1341 (a)(1)(A)	The Navy, through the Department of Defense, reported that it improperly obligated funds from the OMN appropriation for meals and light refreshments at conferences, and beverages, bartender service fees, and light refreshments at other events at the Naval Postgraduate School (NPS). The Navy determined that it had no appropriation available for these purposes and thus had violated the Antideficiency Act (ADA).	The Navy reported that it found one employee responsible for the violations and suspended that employee for three days. The Navy reported that there was no credible evidence that the employee violated the ADA knowingly or willfully. The Navy also reported that NPS has discontinued the practice of using appropriated funds to pay for expenses of meals and refreshments and that NPS strictly follows Navy and DOD policy and directives with respect to the use of appropriations for food.

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<a href="#">GAO-ADA-16-09</a>	None Reported	Department of Veterans Affairs (VA)	Joint Department of Defense— Department of Veterans Affairs Medical Facility Demonstration Fund	August 17, 2016	FY 2012	\$5,150,135.26	31 U.S.C. § 1517	The VA reported that Department of Veterans Affairs Medical Demonstration Fund receives transfers from four VA accounts and one DOD account and that that it improperly obligated funds against the DOD in-transfer before those funds had been apportioned by the Office of Management and Budget. Accordingly, VA reported that it violated the Antideficiency Act (ADA) because it obligated funds in excess of an apportionment.	The VA reported that it determined that the responsible party did not violate the ADA with willful or knowing intent and it counseled the responsible party on the importance of adhering to the statutory requirements regarding apportionment. The VA reported that to prevent a recurrence of the violation, it is conducting a thorough examination of its internal controls.

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<a href="#">GAO-ADA-16-10</a>	None Reported	Pension Benefit Guaranty Corporation (PBGC)	None Reported	August 23, 2016	FY 2015	\$18,720.00	31 U.S.C. § 1342	PBGC reported that it accepted voluntary services in violation of the Antideficiency Act (ADA). PBGC reported that a subcontractor performed records management services for PBGC and after the contract expired, PBGC directed the subcontractor to continue working for about a month until the subcontractor started as an employee. PBGC reported that the subcontractor later submitted a claim for compensation for this time period.	PBGC reported that one employee was responsible for the violation and it determined that the employee did not knowingly or willfully violate the ADA. PBGC reported that it plans to revise its system of administrative control of funds and review its processes for procuring independent subcontractors in order to prevent similar violations.

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<a href="#">GAO-ADA-16-11</a>	None Reported	Department of Veterans Affairs	Medical Support and Compliance	August 30, 2016	FYs 2010 – 2014	\$92,542,998.62	31 U.S.C. § 1342	VA reported that the Veterans Health Administration obligated funds from its Medical Support and Compliance account to develop a health care processing system when it should have obligated funds from its Information Technology Systems account for that purpose. VA reported that after adjusting its accounts, it had overobligated its IT Systems account and could not fully correct the purpose violation. Accordingly, VA reported an Antideficiency Act violation.	VA reported that it identified two responsible individuals and that it determined that these individuals committed the violations without knowing or willful intent. VA reported that to prevent a recurrence, the agency plans to update its policy guidance to identify what constitutes information technology expenditures, revise its funds control regulations to provide further guidance to its operational fiscal staff, and establish new oversight mechanisms.

**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 2016**

The United States Government Accountability Office provides this information from reports sent to GAO as required by sections 1351 and 1517(b) of title 31 of the U.S. Code. Please visit the GAO Antideficiency Act violation report website ([www.gao.gov/legal/lawresources/antideficiency.html](http://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 Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
<a href="#">GAO-ADA-16-12</a>	None Reported	Environmental Protection Agency (EPA)	None Reported	September 20, 2016	None Reported	None Reported	31 U.S.C. § 1341(a)	In compliance with OMB Circular A-11, EPA reported its view regarding GAO's conclusion in B-326944, Dec. 14, 2015. In that opinion, GAO found that EPA's use of the social media platform, Thunderclap, constituted covert propaganda, in violation of section 718 of the Financial Services and General Government Appropriations Act, 2014, as the message EPA created to be shared by its Thunderclap campaign supporters did not identify the agency as the author of the message to the target audience of its distribution. GAO also found that EPA's hyperlinks within an agency blog post to the websites of self-described environmental action groups violated section 715 of the Financial Services and	None reported

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

								<p>General Government Appropriations Act, 2015, and section 401 of the Department of Interior, Environment, and Related Agencies Appropriations Act, 2015. Both sections prohibited EPA from engaging in indirect or grassroots lobbying. The hyperlinks lead readers to action prompts to contact Congress in support or opposition to legislation and appropriations act provisions that would undermine EPA's proposed clean water rule, at a time when such measures were pending. Because in carrying out these activities, EPA obligated and expended appropriations in violation of statutory prohibitions, GAO concluded that EPA violated the Antideficiency Act. EPA reported that it disagrees with GAO's conclusion, but has reported its views as required by OMB Circular A-11.</p>	
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GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
<a href="#">GAO-ADA-16-13</a>	None Reported	Department of Transportation (DOT)	Capital Assistance for High Speed Rail Corridors and Intercity passenger Rail Account (Capital Rail Account)	September 26, 2016	FY 2013	\$1,162,998.00	31 U.S.C. § 1517(a)	DOT reported that the Federal Railroad Administration (FRA) improperly obligated funds from the Capital Rail Account in excess of the amounts apportioned by the Office of Management and Budget (OMB).	DOT reported that it identified one employee as responsible and it reassigned the employee and had their system access privileges revoked. The employee no longer works for the agency. DOT reported that FRA determined that the employee neither knowingly nor willfully violated the Antideficiency Act. DOT reported that to prevent a recurrence, the agency increased fiscal training and communications with its financial staff.

**Antideficiency Act Reports – Fiscal Year 2016**

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GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
<a href="#">GAO-ADA-16-14</a>	None Reported	Department of Defense (DOD)	None Reported	December 9, 2014 DOD provided a copy of its report in FY 2015, but it was inadvertently omitted from the summaries posted by GAO for FY 2015.	None Reported	None Reported	None Reported	In compliance with OMB Circular A-11, DOD reported its view regarding GAO's conclusion in B-326013. In that case, GAO determined that when DOD transferred five detainees from Guantanamo Bay to the nation of Qatar without notifying certain congressional committees at least 30 days in advance, it violated section 8111 of the Department of Defense Appropriations Act, 2014. As a consequence of using its appropriations in a manner specifically prohibited by law, DOD also violated the Antideficiency Act (ADA).	DOD disagrees with GAO's conclusion and contends that the transfer was not conditioned on advance notice required by section 8111 and that section 8111 should not apply where notice would interfere with the President's exercise of his constitutional authority to protect the life of an American service member. DOD reported that it concluded, and the Department of Justice concurred, that it did not violate the ADA. DOD reported its view as required by OMB Circular A-11.

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