

Antideficiency Act Reports - Fiscal Year 2007

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 website (www.gao.gov/ada/antideficiencyrpts.htm) for more information regarding the Antideficiency Act and reporting requirements.

| GAO No. | Agency No. | Agency | Account(s) | Date Reported | Date(s) of Violation(s) | Amount Reported | Type of Violation | Description | Remedial Action Taken |
|---------------------------|------------|-----------------------------|---|---------------|--|--|------------------------|---|--|
| ADA-07-01 | None | NASA | Space Flight Capabilities; 11 accounts | 10/25/2006 | (1) FY 2004 to March 2006; (2) FY 2005 | (1) \$30,400,000; (2) \$1,636,619,522 | 31 U.S.C. § 1517 | (1) NASA did not seek reappropriation of funds transferred to the reported account, resulting in obligations in excess of the Space Flight Capabilities apportionment; (2) \$1.637 billion was obligated in FY 2005 in excess of eleven affected accounts for the estimated unobligated balances carried into FY 2005. | NASA performed an account adjustment to reconcile and balance the Space Flight Capabilities account; the excess obligations were corrected by subsequent apportionments. Corrective action includes a comprehensive demonstration to the NASA Administrator of systems controls that will prevent obligations from exceeding apportionment totals. |
| ADA-07-02 | 05-03 | Department of the Air Force | Operations and Maintenance (O&M), Air Force | 10/27/2006 | FY 2003 | \$3,200,000.00 | 31 U.S.C. § 1517(a)(2) | Grand Forks AFB improperly obligated O&M funds to repair and replace airfield slabs and joint seals on a taxiway. The expenditure exceeded the limitation for using O&M funds without prior approval. | The responsible individual received an oral admonishment and additional training. In addition, a new policy now requires a project approval document or exception letter, signed by the Engineering Flight Chief before contract approval and award, and requires the Engineering Flight department to monitor each project. |
| ADA-07-03 | 05-12 | Department of the Army | Operations and Maintenance (O&M), Army | 10/27/2006 | FY 2001 | \$1,392,618.68 | 31 U.S.C. § 1517 | Fort Drum used its O&M appropriation to fund rehabilitation, refurbishment, and other projects using contractor employees. Aircraft Procurement was the appropriate account to charge. Army determined that because funds were not continuously available in the correct account, Army violated the Antideficiency Act. | The Army adjusted its accounts and charged the obligations to the proper account (Aircraft Procurement). The Army instituted corrective actions for the separation of duties and new standard operating procedures to prevent a recurrence of this type of violation. |

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| ADA-07-04 | 05-01 | Department of the Navy | Operations and Maintenance (O&M), Defense Health Program | 11/9/2006 | FY 1995 to FY 1998; FY 2003 to FY 2004 | \$39,733,571.00 | 31 U.S.C. §§ 1517(a)(1), 1553 | Potomac Annex complex of Navy's Bureau of Medicine and Surgery used expired Defense Health Program O&M funds for renovation and repair of buildings at its facility in Washington, DC. Funds in expired appropriations accounts are unavailable for new obligations. | DOD has not yet determined the appropriate funding account for the expenditures. Contract responsibilities have been transferred to Bureau of Medicine and Surgery headquarters; internal controls have been implemented in the annual review of obligations; Bureau comptroller staff have taken the Navy's fiscal law class. |
| ADA-07-05 | 05-02 | Department of the Air Force | Operations and Maintenance (O&M), Air National Guard | 11/14/2006 | FY 2001 | \$8,330.00 | 31 U.S.C. § 1517(a)(2) | Air Force obligated O&M funds to purchase rifle modification kits. Other Procurement, Air Force, was the appropriate account to charge for centrally managed items. Sufficient funds not being available in the correct account, Air Force violated the Antideficiency Act. | An account adjustment is not possible because the Air National Guard is not issued Other Procurement funds. The Air Force implemented the Automated Business Services System program, which allows budget analysts to properly review and certify fund availability. The relevant Air Force directive was made available electronically to allow for easier research of fund codes. |
| ADA-07-06 | 04-06 | Department of the Air Force | Other Procurement, Air Force | 11/15/2006 | FY 1994 to FY 1995 | \$345,344.77 | 31 U.S.C. § 1517(a)(2) | Tinker AFB personnel purchased automatic data processing equipment using Other Procurement funds, when Operations and Maintenance account should have been charged. The only order above the threshold utilized an expired account. The base committed ten violations of the Act. | Defense Finance and Accounting Service performed the necessary account adjustments. Personnel who certify fund availability or obligate funds on delivery orders now receive periodic training. Financial analysis personnel now review and approve purchase requests for this type of contract. |

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| ADA-07-07 | None | Department of Homeland Security, Transportation Security Administration (TSA) | TSA, Expenses | 12/4/2006 | FY 2004, fourth quarter | up to \$195,000,000.00 | 31 U.S.C. § 1341(a) | While transferring responsibilities and attendant funding accounts to DHS from DOT, TSA made journal voucher entries to transfer undelivered order balances from DOT to DHS records as a placeholder. Those placeholders were to be removed when detailed purchase orders were recorded. DHS erroneously doubled a journal voucher reversal and TSA subsequently overobligated its appropriation. Continued activity in the account increased the magnitude of the violation. | TSA has instituted a variety of internal control measures to ensure data integrity and accuracy. During the short term, purchase orders will be reconciled monthly, journal voucher adjustments must be approved by the director or deputy director of financial management, funds carried over across fiscal years will be better tracked, and accounting staff will be assigned to review TSA's various accounts. Over the long term, TSA will implement corrective action plans for undelivered orders, budgetary accounting, and financial reporting requirements; TSA will use a scorecard system for monitoring implementation of the new system. DHS requested a deficiency appropriation to cover the violation. |
| ADA-07-08 | None | Department of Labor, Employment and Training Administration (ETA), Employment Standards Administration (ESA) | ETA, Training and Employment Services; ESA, Salaries and Expenses | 12/28/2006 | (1) ETA: FY 2006; (2) ESA: 3/20/2005 to 11/3/2006 | (1) ETA: \$130,569,041; (2) ESA: \$29,102.63 | (1) ETA: 31 U.S.C. § 1517; (2) ESA: 31 U.S.C. § 1341(a) | (1) ETA obligated funds in excess of the amounts apportioned. The apportionment did not include anticipated carry-over balance amounts for allocation accounts. (2) ESA paid compensation to an employee who was a Mexican citizen. Federal law prohibits federal agencies from paying compensation to an employee who is not a citizen of the United States and does not meet certain exceptions. | A departmental apportionment task force assessed budget execution shortcomings. The Department implemented a corrective action plan that includes revising its fund control regulations, strengthening accountability, and enhancing policies and procedures to require timely apportionment reconciliations. The Department is also revising its procedures for the employment of noncitizens. |

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| ADA-07-09 | None | U.S. Commission on Civil Rights | Salaries and Expenses | 3/20/2007 | FY 2003 and FY 2004 | (1) FY 2003: \$140,000; FY 2004: \$114,296.58. (2) Additional \$75,000 reported for FY 2004 in ADA report filed 5/18/2005 (see ADA-05-09) | 31 U.S.C. § 1341(a)(1) | The Commission conducted an investigation following submission of its 2005 Antideficiency Act report. The investigation discovered additional instances whereby the Commission entered into agreements with the General Services Administration to shift rent obligations across fiscal years, resulting in obligation of funds in advance of, and in excess of, available fiscal year appropriations. | The Commission revised its administrative instructions dealing with budget execution and issued a memorandum to employees regarding administrative funds control guidelines. The Commission revised its account reconciliation procedures to require review monthly, quarterly, and annually. New payroll and expenditure policies have also been implemented. The Commission has requested that GSA rescind the rent deferral agreement for FY 2003 and FY 2004. |
| ADA-07-10 | 05-07 | Department of the Army | Operations and Maintenance (O&M), Army National Guard | 4/13/2007 | FY 2001 | \$740,018.68 | 31 U.S.C. § 1517 | O&M funds were used for construction of a building at Camp Murray, Washington in the amount of \$740,018.68. At that time, 10 U.S.C. § 2805 limited the use of O&M funds for construction to \$500,000 per project. The Army National Guard did not have sufficient military construction funds continuously available for obligation for this construction project. | The National Guard Bureau Headquarters provided the required funds for correction. To preclude a recurrence of this type of violation, the current Construction and Facilities Management Officer issued a revised policy memorandum which defined roles, procedures, and responsibilities with respect to new capital construction projects. |

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| ADA-07-11 | None | U.S. Equal Employment Opportunity Commission | Education, Technical Assistance and Training Revolving Fund | 4/17/2007 | 10/1/06 to 1/31/07 | \$189,498.00 | 31 U.S.C. § 1517 | EEOC incurred obligations in fiscal year 2007 prior to obtaining an apportionment from OMB, based on the mistaken assumption that automatic apportionments authorized under the Continuing Resolution also applied to revolving funds. | Obligations did not exceed the balance of the revolving fund and the error was corrected as soon as notification of the violation was received from OMB. The responsible employee has received an oral admonishment and the Inspector General has been asked to review and recommend changes needed to prevent a recurrence of this type of violation. |
| ADA-07-12 | 04-07 | Department of the Army | National Guard Personnel, Army; Operations and Maintenance, Army National Guard | 4/16/2007 | FY 1995 to FY 1997 | \$521,790.86 | 31 U.S.C. § 1341(a) | The United States Virgin Islands Army National Guard performed numerous hurricane support missions and relief efforts, but did not bill the Territory of the Virgin Islands to obtain reimbursement. | The United States Virgin Islands fully reimbursed the Army National Guard in FY 2006; however, doing so did not cure the violation because the appropriations accounts charged were already closed. The Vice Chief of Staff of the Army issued Memorandums of Concern and Letters of Admonition. The Army National Guard has initiated corrective actions to ensure that adequate controls are in place to prevent reoccurrence of this type of violation. |

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| ADA-07-13 | 05-09 | Department of the Army | Revolving Fund, Corps of Engineers, Civil | 4/23/2007 | FY 1999 to FY 2004 | \$186,529.75 | 31 U.S.C. § 1341(a) | Personnel associated with the U.S. Army Corps of Engineers, Baltimore District, used their Government Purchase Cards for personal, non-government purchases. Because there is no appropriation that is legally available for such expenditures, the purchases resulted in a violation of the Act. | To prevent a reoccurrence, a revised business process was implemented for the Baltimore District Purchase Card Program. |
| ADA-07-14 | 04-12 | Department of the Army | Reserve Personnel, Army | 4/23/2007 | 12/5/03 to 1/6/04 | \$30,000.00 | 31 U.S.C. § 1341(a) | The Army Reserve authorized \$5,000 reenlistment bonuses to soldiers deployed to Afghanistan, Iraq, and Kuwait. These bonuses were in excess of the statutory limit of \$2,500 contained in 37 U.S.C. § 308(b). Twelve soldiers were approved for bonuses totaling \$60,000. Because the statutory maximum would permit bonuses for the twelve soldiers amounting to \$30,000, the Army Reserve incurred an Antideficiency Act violation totaling \$30,000. | To correct the violation, the twelve soldiers who were approved for the bonuses had their reenlistment contracts revoked and no funds were disbursed exceeding the limit. Eleven of the twelve accepted the correct amount and one voided his reenlistment. New procedures have been implemented to obtain legal opinions prior to issuing future bonus policy memoranda. |
| ADA-07-15 | 06-01 | Department of the Army | Chemical Agents Munitions Destruction | 4/23/2007 | FY 2003 and FY 2004 | \$13,420.00 | 31 U.S.C. § 1341(a) | The Public Affairs Officer, Chemical Material Agency, Aberdeen Proving Ground, Maryland, used the reported appropriation to procure "metallic information products" or coins for ceremonial events as gifts. No appropriation was found to be an appropriate source of funds for these items. | Headquarters of the Army Materiel Command reissued guidance on the purchase of mementos and promotional items. The responsible individual and other employees attended a Fiscal Appropriation Law training course. |

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| ADA-07-16 | 04-02 | Department of the Air Force | Operations and Maintenance (O&M), Air Force | 6/4/2007 | FY 1998 to 2000 | \$310,381.00 | 31 U.S.C. § 1517(a) | Hanscom Air Force Base, Massachusetts, executed a Memorandum of Understanding with the Massachusetts Port Authority to provide fire, crash, and rescue services for their adjacent airfield. The base used Air Force O&M appropriations for these services, and Massachusetts Port Authority reimbursed the base for these services. The reimbursements were deposited into the O&M account rather than the general fund of the Treasury, as required by the miscellaneous receipts statute, 31 U.S.C. § 3302(b). O&M funds were not continuously available in these accounts to make the appropriate funding correction for the reported fiscal years. | The Air Force deposited funds from the O&M account for each fiscal year in which there was a violation into the Miscellaneous Receipts account of the United States Treasury to correct the violation. The Air Force also began depositing reimbursements to the Miscellaneous Receipts account of the Treasury, to prevent a reoccurrence of this type of violation. |
| ADA-07-17 | None | U.S. Agency for International Development (USAID) | Capital Investment Fund | 6/20/2007 | 7/21/2006 to 7/31/2006 | \$2,550,085.68 | 31 U.S.C. § 1517(a) | The agency obligated funds exceeding the approved apportionment. The violation occurred because of an incorrect recording of an apportionment in USAID's accounting system. The responsible officer incorrectly interpreted external information to mean that amounts which OMB had previously apportioned for use in a future fiscal year were authorized to be obligated during the current fiscal year. | OMB subsequently approved an apportionment covering the over-obligation. In addition, USAID developed special guidance on apportionments to be included in a financial procedures manual and provided training to all employees responsible for funds control processes. |

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| ADA-07-18 | 06-11 | Department of the Army | Operations and Maintenance (O&M), Army | 8/24/2007 | FY 2005 | \$39,037,823.68 | 31 U.S.C. § 1341(a) | Redstone Arsenal personnel used fiscal year 2004 O&M funds for fiscal year 2005 requirements for spare parts to support its Aviation Reset program in violation of the <i>bona fide</i> needs rule, 31 U.S.C. § 1502. When the Army corrected the violation, it found that funds were not continuously available in FY 2005, resulting in a violation of the Act. | The Army deobligated the 2004 funds associated with the 2005 Aviation Reset requirements and replaced them with FY 2005 funds. The project office developed standard operating procedures and provided training to all key personnel supporting the program. The training addressed fiscal law concepts with special emphasis on the <i>bona fide</i> needs rule. |
| ADA-07-19 | 07-01 | Department of the Navy | Operations and Maintenance (O&M), Navy | 8/24/2007 | FY 2006 | \$19,337.04 | 31 U.S.C. §§ 1301, 1341(a) | Naval Recruiting District personnel used O&M funds to purchase meals and keepsake gifts for employees at a banquet. Navy determined that the "event [was] not a <i>bona fide</i> award ceremony, training conference, or recruiting function;" therefore, the expenditures violated the Antideficiency Act. | The commanding officer received administrative discipline and the executive officer was relieved of her command. Navy's report recommends that the department issue specific guidance concerning food purchased with government funds. |
| ADA-07-20 | 06-02 | Department of the Army | Operations and Maintenance (O&M), Army Reserve | 8/24/2007 | FY 2002 to FY 2005 | \$133,181.68 | 31 U.S.C. § 1341(a) | Personnel from the 63rd Regional Readiness Command improperly paid a military technician after her discharge from the Army Reserves using O&M, Army Reserve funds. Since there was no appropriation legally available for that purpose, there is a violation of the Act. | The responsible individual received formal counseling and the military technician was removed from her position. The Chief, Army Reserve, issued clarifying guidance regarding the monitoring of military technicians' reserve status and the Readiness Command at Los Alamitos is verifying the status of all military technicians quarterly. |

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| ADA-07-21 | 05-03 | Department of the Army | National Guard Personnel, Army | 8/24/2007 | FY 2001 | \$25,000,743.00 | 31 U.S.C. § 1341(a) | Personnel associated with the Army National Guard Bureau underestimated the required contributions to the Military Retirement Trust Fund. An overobligation of the National Guard Personnel, Army appropriation resulted when the Army National Guard Bureau made the correct contribution to the Trust Fund. | The Army National Guard Bureau obtained the required funding. To prevent a reoccurrence of this type of violation, the Army National Guard Bureau established formal operating procedures regarding the calculation of the reimbursement to the Trust Fund. |
| ADA-07-22 | 06-03 | Department of the Navy | Operations and Maintenance (O&M), Defense Health Program | 8/24/2007 | FY 2000 to 2003 | \$38,864.18 | 31 U.S.C. § 1341(a) | Naval Hospital Camp Pendleton personnel used O&M, Defense Health Program, appropriation funds to purchase food and gifts for attendees at Breast Cancer Awareness Conferences. | The individual responsible received a letter of caution and was counseled. |
| ADA-07-23 | None | Department of Transportation | Federal Aviation Administration Grants-in-Aid for Airports | 9/7/2007 | 8/30/2004 | \$1,929,901.00 | 31 U.S.C. § 1517(a)(2) | The Small Community Air Service Development Program office awarded six new grants which exceeded the amount apportioned. | The violation did not result in the loss of any funds or the overobligation of budget authority. FAA implemented a corrective action plan that includes written procedures detailing the roles and responsibilities of each office involved with the program and quarterly meetings with FAA budget, accounting, and program officials to ensure that procedures are being followed. |

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| ADA-07-24 | 06-09 | Department of the Army | Reserve Personnel, Army | 9/19/2007 | FY 2005 | \$59,046,000.00 | 31 U.S.C. § 1341(a) | United States Army Reserve Command personnel at Fort McPherson, Georgia, failed to promptly record and pay valid fiscal year 2005 Army Reserve personnel obligations. A violation of the Act occurred when obligations to the Medicare Eligible Retiree Health Care Fund exceeded the amount available in the reported account. | Two individuals received letters of reprimand. To prevent a reoccurrence of this type of violation, the Army Reserve increased the visibility and improved management controls related to the appropriation. |
| ADA-07-25 | None | National Transportation Safety Board (NTSB) | Salaries and Expenses | 9/26/2007 | FY 1998 to FY 2006 | \$74,063.00 | 31 U.S.C. § 1341(a) | NTSB improperly used its appropriated funds in the reported account to purchase death and dismemberment insurance for agency employees on official travel, primarily when traveling under austere circumstances to overseas remote accident sites. | NTSB cancelled the policy for death and dismemberment insurance. |
| ADA-07-26 | None | National Labor Relations Board (NLRB) | Salaries and Expenses | 9/21/2007 | 9/26/2006, 9/27/2006 | \$72,762.00 | 31 U.S.C. § 1341(a) | Due to administrative oversight, NLRB executed two contracts, one for power and battery backup maintenance and another for copier paper, before receiving its annual appropriation. The contracts did not include clauses making the contracts contingent on the availability of funds. | One person received counseling concerning the Antideficiency Act. NLRB's Budget Officer will submit the board's fund control regulations to OMB to determine whether modifications are necessary. |

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