

Antideficiency Act Reports - Fiscal Year 2005

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](http://www.gao.gov/ada/antideficiencyrpts.htm) (<http://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	Amount Reported	Type of Violation	Description	Remedial Action Taken
ADA-05-01	03-10	Department of the Army	O&M, Army	2/18/2005	7/18/2001	\$900,000.00	31 U.S.C. § 1517	Entered into Capital lease using wrong appropriation. Used Army O&M funds. Should have used Other Procurement, Army, funds. At that time there were insufficient Other Procurement, Army funds continuously available from the time of the initial capital lease until the time of the correction. This resulted from a violation of the Purpose Statute, 31 USC 1301.	Corrective action was taken when the lease was restructured into an operating lease so that the use of O&M, Army funds was appropriate.
ADA-05-02	04-01	Department of the Army	O&M, Army	2/18/2005	9/30/2004	\$3,174,000.00	31 U.S.C. § 1517	New financial system installed and processing errors resulted in an understatement of obligations and not enough funding continuously available to correct it.	Corrective action was taken to eliminate the overobligation by deobligating FY 2002 funds which were not needed to cover other obligations; new written procedures promulgated to prevent reoccurrence.
ADA-05-03	97-02	Department of Defense Education Activity	Foreign Currency Fluctuation, Construction, Defense	2/18/2005	7/19/1993	\$451,249.00	31 U.S.C. § 1517	DoD obligated \$651,249 to fund construction projects, however, because of foreign currency fluctuations, the relevant DoD account had only \$200,000 available for obligation.	(1) New funds distribution system implemented, (2) procedures upgraded and (3) DoD's Financial Management Regulation revised to clarify charging for foreign currency variances.
ADA-05-04	02-03	Department of the Navy	O&M, Navy	12/16/2004	FY 1999 FY 2000	\$157,640.00	31 U.S.C. § 1341(a) and 31 U.S.C. § 1517	Funding of unauthorized, personal housing improvements and construction (gazebo, installation of a patio) for which appropriated funds were unavailable. This resulted from a violation of the Purpose Statute, 31 USC 1301.	All responsible individuals (except one that retired) were disciplined. Congressional notification violations corrected after the fact. Violations are uncorrectable as properly chargeable funds were not available for the activity.

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ADA-05-05	03-06	Department of the Army	O&M, Army	2/18/2005	Between February 1999 and May 2000	\$23,841.64	31 U.S.C. § 1341(a) and 31 U.S.C. § 1517	Improper renovations and purchases for which appropriated funds were unavailable. This resulted from a violation of the Purpose Statute, 31 USC 1301.	Corrective action was taken to implement new policies for review and management of funds. Task Force personnel with authorization to approve Government Purchase Card payments, temporary duty and emergency leave orders have been provided additional training and instruction prior to deployment.
ADA-05-06	01-01	Department of the Army	O&M, Army	1/14/2005	Between February 1999 and May 2000	\$11,173.90	31 U.S.C. § 1341(a)	Obligation of funds for construction, goods and services for Sinai Multinational Force and Observers for which appropriated funds were not available (including purchase of glassware, party decorations and entertainment). This resulted from a violation of the Purpose Statute, 31 USC 1301.	New policies implemented for review and management of funds. Additional training and instruction prior to Sinai deployments.
ADA-05-07	None	Office of National Drug Control Policy	Salaries and Expenses	3/1/2005	2002 to 2004	De Minimis	31 U.S.C. § 1341(a)	GAO found appropriated funds unavailable for production of seven prepackaged news stories that constituted covert propaganda and violated the publicity or propaganda prohibition. Because no ONDCP funds were available for this purpose, this constituted a purpose violation which resulted in an ADA violation. B-303495.2, February 15, 2005; B-303495, January 4, 2005; See related case B-301022, March 10, 2004.	ONDCP disagreed with GAO opinions finding ADA violations but submitted a report to comply with the ADA. Since cost was minimal and production and distribution of video release made in good faith, ONDCP sees no merit in imposing discipline on any employee or taking remedial measures.

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ADA-05-08	04-04	Department of the Navy	Navy Defense Working Capital Fund	3/28/2005	FY 2002	\$356,932.19	31 U.S.C. § 1517	As a result of a financial systems conversion, accounting errors caused the Naval Undersea Warfare Center Division, Keyport, Washington, Capital Purchases Program obligations to exceed the authorized funding for automated data processing (ADP) equipment, minor construction and non-ADP equipment.	Violation corrected when additional funding that was available at another Division in Newport was transferred to Keyport. New guidance provided by the Navy to prevent reoccurrence of violation. A new report was developed that correctly reports costs.
ADA-05-09	None	U.S. Commission on Civil Rights	Salaries and Expenses	5/18/2005	8/2004	\$75,000 and \$56,819.96	31 U.S.C. § 1341(a)	Commission entered into a rent deferral agreement obligating \$75,000 of FY 2005 funds in advance of Commission's FY 2005 appropriations. Once funds were credited to the correct year the rent deferral agreement caused probable deficiency in the Commission's FY 2004 account of approximately \$56,819.96.	Commission implemented additional budgetary controls; Commission seeking to reform financial accountability by hiring new Director of the Budget and placing greater emphasis on Federal Managers Financial Information Act; Commission will request rescinding the deferral agreement with GSA and request that its 2005 account be charged back with the funds that were inappropriately used to discharge the agency's FY 2004 rent obligation.

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ADA-05-10	02-01	Department of the Army	O&M, Army	5/31/2005	9/30/1998	\$850,802.80	31 U.S.C. § 1341(a)	Obligation of funds under IDIQ contract for office renovations and a work plan for which appropriated funds were not available. This resulted from a violation of 10 USC 2805(b), requiring advance Secretarial approval for minor construction contracts.	Violation corrected when additional funding that was available under the Military Construction, Army Appropriation was transferred to the Operation and Maintenance, Army Appropriation. The district developed more detailed operating procedures for awarding construction contracts. The district also held a "lessons-learned" meeting with all IDIQ contracting personnel to address shortcomings and new procedures.
ADA-05-11	02-03	Department of the Army	O&M, Army	6/7/2005	11/6/1996 to 2/3/2000	\$2,827.80	31 U.S.C. § 1341(a)	Improper purchases of bottled drinking water for which appropriated funds were not available. This resulted from a violation of the Purpose Statute, 31 USC 1301.	Guidance was issued regarding purchase and use of bottled water. Fiscal law training was made mandatory for all fund certifiers. A refresher fiscal law training course was given at a management conference.
ADA-05-12	03-02	Defense Contract Management Agency	O&M, Defense-Wide	6/8/2005	Between May 1997 and Aug 2002	\$23,775.49	31 U.S.C. § 1341	Improper purchases of bottled drinking water and water filtration systems for which appropriated funds were not available. This resulted from a violation of the Purpose Statute, 31 USC 1301.	The agency instituted standardized purchase card training. Regular surveillance of the purchases was implemented, along with an electronic tracking system. The agency designated a full-time purchase card program coordinator.

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ADA-05-13	04-11	Department of the Army	National Guard Personnel, Army	8/26/2005	Fiscal Years 1998 & 1999	\$30,220.00	31 U.S.C. § 1517(a)(1) and 31 U.S.C. § 1342	National Guard Personnel, Army funds used for training instead of O+M. Also, voluntary services accepted from civilians who helped conduct training.	A correction voucher charging appropriate account issued by Treasury. One individual received letter of reprimand, another verbal counseling.
ADA-05-14	03-01	Department of the Navy	Military Personnel, Marine Corps	8/26/2005	FY 2002	\$21,800,000.00	31 U.S.C. § 1341(a)	Overobligation of appropriation due to confusion during rapid mobilization following 9/11.	Marine Corps is implementing plans to improve disbursement processes.
ADA-05-15	04-06	Department of the Navy	O&M, Navy	9/20/2005	FY 2003	\$313,786.00	31 U.S.C. § 1517	O&M fund used to purchase street sweepers, a capital asset, which should have been purchased with Other Procurement, Navy funds.	Naval Facilities Engineering Command provided needed Other Procurement, Navy funds.
ADA-05-16	04-02	Department of the Navy	O&M, Navy	9/20/2005	FY 2001	\$4,000,000.00	31 U.S.C. § 1341(a)	Navy personnel executed a provisional payment for an equitable contract adjustment which overobligated appropriation account.	DOD Comptroller retroactively approved obligation.
ADA-05-17	04-05	Department of the Navy	O&M, Navy	9/20/2005	FY 2002	\$79,419.00	31 U.S.C. § 1517	O&M fund used to purchase trucks, a capital asset, which should have been purchased with Other Procurement, Navy funds.	Naval Construction Battalion, Port Hueneme, CA provided needed Other Procurement, Navy funds.
ADA-05-18	03-03	Department of the Air Force	Missile Procurement, Air Force	10/14/2005	FY 2002	\$301,152,402.00	31 U.S.C. § 1517	Missile guidance systems purchased for which funds were not available.	Additional funds made available as a result of Continuing Resolution.

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ADA-05-19	None	Department of Agriculture	Rural Electrification and Telecommunications Loans	9/14/2005	FY 2005	\$1,000,000,000.00	31 U.S.C. § 1517(a)(1)	Rural Utilities Service obligated funds for credit guarantee program in advance of apportionment.	Office of Assistant Administrator will hold unsigned notes pending written verification that OMB has apportioned funds.
ADA-05-20	None	National Oceanic and Atmospheric Administration	Operations, Research, & Facilities	12/20/2004	2000 and 2001	\$0	31 U.S.C. § 1341(a)(1)	Agreements with non-profit entities included open-ended indemnification clauses. Such clauses are <i>prima facie</i> violations of the ADA because they constitute open-ended obligations of the Government, even if no liability claims are filed under the agreement.	Both agreements have been revised, eliminating the indemnification clauses. Increased review procedures, provided additional training, and reviewed other transactions for potential similar violations.

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