SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 14, CHAPTER 7
“REPORTING VIOLATIONS OR FINDINGS OF “NO VIOLATION”

Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision

Hyperlinks are denoted by underlined, bold italic font

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<tr>
<td>All</td>
<td>Reformatted and renumbered entire chapter.</td>
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<td>070102 070202 0703 Figure 7-2</td>
<td>Inserted a Report of Antideficiency Act Violation sample format as a result of a Lean6 analysis accepted by the Department of Defense (Comptroller) to streamline the process.</td>
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<td>070103 0705</td>
<td>Added new guidance from the Office of Management and Budget Circular No. A-11, Section 145, 2007, requiring a transmittal letter to be sent to the Comptroller General of the United States.</td>
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<tr>
<td>070201</td>
<td>Deleted reference to DoD Directive 7200.1, “Administrative Control of Appropriations”, that was canceled on May 3, 2006.</td>
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<td>0705</td>
<td>Clarified coordination as a result of a Lean6 analysis accepted by the Department of Defense (Comptroller) to streamline the process.</td>
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<td>Figure 7-1</td>
<td>Incorporated policy in the Deputy Chief Financial Officer memorandum of July 6, 2005, titled “Administering Discipline in Antideficiency Act (ADA) Violation Cases” and aligns disciplinary officer requirements with Chapter 9 of this volume.</td>
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CHAPTER 7

REPORTING VIOLATIONS OR FINDINGS OF “NO VIOLATION”

0701 OVERVIEW

One of the most important responsibilities of investigating a potential Antideficiency Act violation is documenting the results and preparing the necessary report.

070101. The investigating officer must submit a detailed Report of Antideficiency Act Violation to the appointing official.

070102. The applicable Office of the Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other Department of Defense (DoD) Components, shall ensure that a Report of Antideficiency Act Violation is prepared and submitted to the Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer within nine months (six months for inter-agency investigations) from the date the formal investigation began. The format for the Report of Antideficiency Act Violation is at Figure 7-2. This report must summarize the results of the investigation report and include as attachments the statement(s) of the individual(s) named responsible and other significant information.

070103. Letters reporting a violation to the President, through the Office of Management and Budget, the Congress, and the Comptroller General of the United States are required and will be prepared by the Office of the Under Secretary of Defense (Comptroller).

0702 REPORT OF ANTIDEFICIENCY ACT VIOLATION

070201. At the conclusion of an investigation, the investigating officer shall prepare a Report of Antideficiency Act Violation that documents the results of the investigation. The report shall be completed within nine months (six months for inter-agency investigations) from the date the formal investigation began. The timeline for preparing the report should take into consideration the review process to meet the nine month (six month for inter-agency investigations) deadline for submitting the final report. The Report of Antideficiency Act Violation shall be prepared in accordance with the policies and procedures in Chapter 5 of this volume. Investigating officers shall use the checklist included in Chapter 5, Figure 5-1, of this volume to ensure that all appropriate elements have been considered in the Report of Antideficiency Act Violation.

A. The appointing official and legal counsel also shall ensure that the Report of Antideficiency Act Violation includes all pertinent items. For example, the Report of Antideficiency Act Violation should contain statements of individuals having knowledge of the transaction(s) causing the violation, including the individual(s) determined to be responsible.
B. Documentation evidencing all material elements of the violation and supporting the conclusions reached shall be included with the Report of Antideficiency Act Violation.

C. The holder of funds shall be identified by name and position and an evaluation made of the exercise of their responsibilities.

★ 070202. The Report of Antideficiency Act Violation must contain the items in Figure 7-2, as applicable.

070203. The individual(s) named responsible for a violation shall be given an opportunity to read the report of the facts and circumstances leading to the determination of responsibility and supply a statement of any circumstances they believed to be extenuating. The individual(s) named responsible shall be granted this opportunity even if they no longer work where the violation occurred, or is retired or separated from the DoD.

A. The opportunity to provide a second and final statement should be offered after a final determination of responsibility has been made. The statement should not be based on an uncompleted investigation.

1. The statement should first acknowledge that the individual has read the report and understands that he or she is being held responsible for the violation.

2. The individual can provide additional information pertinent to the particular case, which was not addressed in the investigation and has a bearing on responsibility for the violation.

3. The individual also may refute statements made by others and make other comments. The final written statement, including any extenuating circumstances, shall be included in the Report of Antideficiency Act Violation submitted to the Under Secretary of Defense (Comptroller).

B. If the individual(s) named responsible refuses to give a statement, then request the individual(s) to submit a signed statement of declination. If they refuse to sign a declination, then include in the Report of Antideficiency Act Violation a statement to that effect, signed by an appropriate official. If the individual(s) named responsible for the violation cannot be located despite a due diligent effort, then include a statement to that effect, signed by an appropriate official and include in the Report of Antideficiency Act Violation.

C. The report shall include an evaluation of any new or conflicting facts or circumstances when the statement of the responsible individual(s) differs from the report contents.

D. The Report of Antideficiency Act Violation shall include a statement as to whether the individual(s) determined to be responsible for the violation either did or did not knowingly and willfully incur the violation. If, in the judgment of the investigating officer, the
violations was willfully committed, follow the procedures in Chapter 5, paragraph 050301E, of this volume.

070204. The Report of Antideficiency Act Violation shall include the required acknowledgements and a written statement, from the official responsible for determining the appropriate discipline for the individual(s) responsible for a violation. Chapter 9 of this volume contains specific requirements.

070205. The investigating officer shall compile the Report of Antideficiency Act Violation and forward that report directly to the appointing official.

070206. The appointing official shall add comments; ensure a legal review; coordinate the Report of Antideficiency Act Violation with responsible officials in other functional areas involved in the violation (such as contracting, civil engineer or comptroller); and forward the report to the applicable Office of the Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other DoD Components.

070207. When the violation affects the funds of another DoD Component, or when the responsible individual is from another DoD Component, the appointing official shall notify the Office of the Under Secretary of Defense (Comptroller); advise the other DoD Component involved before submission of the Report of Antideficiency Act Violation; and obtain coordination on the report from the other DoD Component involved.

0703 REPORT OF ANTIDEFICIENCY ACT VIOLATION VERIFICATION

After receipt of the Report of Antideficiency Act Violation from the appointing official, the applicable Office of the Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other DoD Components, shall ensure that the Report of Antideficiency Act Violation is prepared, using the checklist in Figure 7-1. (Alternatively, the appointing official may prepare, or have the investigating officer prepare, and submit, the Report of Antideficiency Act Violation.) The format for the Report of Antideficiency Act Violation is in Figure 7-2. The original and an electronic copy of the Report of Antideficiency Act Violation must be submitted to the Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer. The Report of Antideficiency Act Violation shall contain a copy of all pertinent documents referenced in the body of the report.

070301. If funds of another DoD Component are involved, then a copy of the Report of Antideficiency Act Violation shall be furnished to that Component.

070302. If the same official is responsible for more than one violation under the same circumstances, then one Report of Antideficiency Act Violation may encompass multiple violations. As an example, if on several different occasions an individual authorized obligations against an appropriation that should not have been used for that particular purpose, and funds in the correct appropriation were not available, then those violations could be combined into one Report of Antideficiency Act Violation.
0704 REPORT OF ANTIDEFICIENCY ACT VIOLATION REVIEW

The Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer shall review each Report of Antideficiency Act Violation for completeness, clarity, compliance with reporting requirements, and adequacy of corrective and administrative disciplinary action taken. If the Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer determines that the Report of Antideficiency Act Violation does not meet the requirements of this volume, then the report shall be returned to the applicable Office of the Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other DoD Components. That official will be asked to resubmit the report with the requested information within the period of time as specified by the Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer.

0705 REPORT TO THE PRESIDENT AND THE CONGRESS

Following receipt of an acceptable Report of Antideficiency Act Violation from the applicable Office of the Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other DoD Components, the Under Secretary of Defense (Comptroller) must sign notification letters for the President, through the Director of the Office of Management and Budget, the President of the Senate, the Speaker of the House of Representatives, and the Comptroller General of the United States. These letters notify the President and the Congress of the violation, its cause(s) and circumstances, the names of the individual(s) responsible for the violation, and the disciplinary action taken. The notification letters must be coordinated with the Office of the Deputy General Counsel (Fiscal) and the Office of the Assistant Secretary of Defense Legislative Affairs. The notification letters shall be provided to the Office of the Deputy Comptroller (Program/Budget) as a courtesy. However, if the violation was caused by a Defense Agency or involves Defense Agency funds then the notifications letters must be coordinated with the Office of the Deputy Comptroller (Program/Budget).

0706 REPORT OF “NO VIOLATION”

If the results of a formal investigation determine there was no violation, then the Report of Antideficiency Act Violation shall include that conclusion supported by appropriate justification.

070601. The Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer shall evaluate the “no violation” investigation report and submit a copy to the Office of the Deputy General Counsel (Fiscal) for a review and concurrence.

070602. If the Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer and the Office of the Deputy General Counsel (Fiscal) agree with the conclusion of “no violation,” then no further action is required by the DoD Component involved. If, however, the Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial
Officer and the Office of the Deputy General Counsel (Fiscal) do not agree that there was “no violation,” the report shall be returned to the applicable Office of the Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other DoD Components. That official shall be requested to reopen the investigation and report the results, provide additional documentation of “no violation,” or accomplish some other action requested by the Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer and/or the Office of the Deputy General Counsel (Fiscal).

070603. After the second investigation is completed, or the requested action has been taken, the investigating officer shall submit the revised report to the applicable DoD Component senior financial manager for preparation of a Report of Antideficiency Act Violation in accordance with the procedures in the paragraph 0702. The Report of Antideficiency Act Violation shall be submitted to the Office of the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer within 15 days following receipt by the applicable DoD Component senior financial manager.
Figure 7-1

REPORT OF ANTIDEFICIENCY ACT VIOLATION CHECKLIST

During preparation of the Report of Antideficiency Act Violation the following items should be considered. This checklist is intended for the investigating officer, the appointing official, DoD managers, and commanders. Adherence to this checklist can help to reduce requests by the Office of the Under Secretary of Defense (Comptroller) for additional information on cases.

1. Antideficiency Act Case Control Number. All violation cases are identified by a case control number. Case control numbers are assigned by the applicable Office of the Assistant Secretary of the Military Department for Financial Management, or the Comptroller or Senior Financial Manager for other DoD Components and provided to the investigating officer. The reports shall contain the case control number for control and monitoring requirements of the Department.

2. The title of the appropriation or other fund account involved. (For example: Operation and Maintenance, Air Force)

3. The Treasury symbol of the appropriation or fund account involved. (For example: 2142020 which stands for Army, fiscal year 2004 Operation and Maintenance, Army, funds)

4. The amount of the violation shall correspond to the amount of funds that will be requested to correct the violation or the amount for which approval shall be obtained to correct the violation. Provide total, plus breakdown, if applicable.

5. The date(s) the violation occurred.

6. The date the violation was discovered.

7. How the violation was discovered. (For example: Was it discovered locally? Did an audit agency discover the violation?)

8. Name and rank of the Service members or the name, grade, and civilian job series number of the civilian(s) responsible for the violation. (This information is required by the Office of Management and Budget Circular A-11.)
   a. If a violation involves a centrally managed allotment, then the head of the operating agency at the time the violation was incurred shall be named responsible.
   b. Others, in addition to the head of the operating agency, also may be determined to be responsible for the violation.
REPORT OF ANTIDEFICIENCY ACT VIOLATION CHECKLIST

9. The position title of the officers(s) or individual(s) responsible for the violation. Spell out completely the position title. For instance, Chief, XYZ branch, is not sufficient. Spell out the formal name for the XYZ branch. Include enough detail so that an outsider shall be able to understand the individual’s position.

10. The organization of the officer(s) or individual(s) responsible for the violation. Completely spell out the name of the organization. For example, “base civil engineering” is not sufficient. Spell out the full formal name and numerical designation, if any, of the base civil engineering office, such as “366 Combat Support Group Civil Engineering Squadron.” Again, an outsider should be able to identify the organization.

11. The section of Title 31, United States Code that was violated. For example, Title 31, United States Code, Sections 1341(a)(1)(A); 1342; or 1517(a)(2).
   a. If a legal limitation is exceeded, usually Title 31, United States Code, Section 1341(a)(1)(A) was violated; however, then refer to Chapter 2 of this volume and subsection 1341(a)(1) of Title 31 for more specific guidance.
   b. If the DoD or DoD Component administrative limitation was exceeded, usually Title 31, United States Code, Section 1517(a)(2) was violated. Then refer to Chapter 2 of this volume or Section 1517(a) of Title 31 for more specific guidance.
   c. Title 31, United States Code, Section 1342 (acceptance of voluntary services) is very seldom violated; however, see Chapter 2 of this volume for an example.

12. State whether the violation was an overobligation of an appropriation, an apportionment, or an allotment. If an administrative subdivision of funds is involved with the violation, then state whether the administrative subdivision of funds was overobligated. An administrative subdivision of funds can be an allotment, a centrally managed allotment, an operating budget authority, an allocation, a suballotment, or a suballocation.

13. A statement about the effect, if any, on the next higher level of funding.
   a. Exceeding an administrative subdivision at the local level can lead to the next higher level exceeding its subdivision of funds and also could lead to the DoD Component's apportionment and appropriation being exceeded.
   b. For instance, if an installation exceeded an amount in an operating budget authority or an allotment, did this cause the higher command operating budget authority or
Figure 7-1  
(continued)

REPORT OF ANTIDEFICIENCY ACT VIOLATION CHECKLIST

allocation to also be exceeded? If the higher command operating budget authority or allocation is exceeded, did this also cause the DoD/Component apportionment or appropriation to also be exceeded?

14. A brief, clear description of the causes and circumstances surrounding the violation. The description shall state clearly what the individual responsible for the violation did, or failed to do, that caused the violation. State whether the violation was due to careless disregard of instructions; an error; a lack of adequate training, procedures, or controls; or due to other reasons. The report of violation should not be so brief that it does not convey clearly the essential facts and circumstances of what happened. Clearly state in sufficient detail what happened.

15. A statement that either the violation was knowingly and willfully committed or that the violation was not incurred knowingly or willfully incurred.

16. A statement of the administrative discipline imposed and any further action taken with respect to the officer(s) or individual(s) named responsible for the violation. The individual responsible for determining disciplinary action shall acknowledge, in writing, that they understand that (a) a violation of the Antideficiency Act is a violation of Federal statute; (b) Antideficiency Act violations constitute a misuse of DoD funds even though the misuse may not have been knowing or willful, and despite whether the disciplinary officer considers the misuse harmful to DoD, the Military Department or Service, or to the Defense Agency; (c) the Department is required to report the violation to the President through the Director of the Office of Management and Budget, the President of the Senate, the Speaker of the House of Representatives, and the Comptroller General of the United States; (d) an unwillful or unintentional violation does not justify a decision to not administer disciplinary action; and (e) disciplinary action shall be commensurate with the severity of the violation, and factors leading to the violation or its resolution may be considered. If no disciplinary action is deemed appropriate, then a full justification is required. (Chapter 9 of this volume contains further guidance on these disciplinary actions and statements.)

17. Description of specific action(s) taken to correct the violation. Include any procedural changes or new safeguards established to prevent recurrence of the same type of violation. Describe actions in detail so that adequacy of the corrective action(s) may be evaluated.

18. A statement as to the adequacy of the system of administrative control prescribed under Chapter 1 of this volume. If the official signing the report recommends changes to this volume, then he or she shall submit the proposed changes to the Office of the Under Secretary of Defense (Comptroller).
REPORT OF ANTIDEFICIENCY ACT VIOLATION CHECKLIST

19. If another DoD Component or another federal agency is involved, make a statement concerning the steps taken to coordinate the report with the other component or agency. The appointing official should coordinate the report with the applicable DoD Component senior financial manager or the appropriate official in other federal agencies.

20. Each individual named responsible for the violation shall be given the opportunity to state any circumstances believed to be extenuating. The statement should not be based on a preliminary investigation, but should be made after a determination of responsibility has been made. If possible, the officer or individual shall be encouraged not to refer to documents that are not part of the report submission. The individual(s) found responsible for the alleged violation shall be:

   a. Allowed to consult with legal counsel.

   b. Advised that a violation has been determined to have occurred, and that he or she is named a responsible individual for the violation and shall be allowed to review the report and examine evidence on which the determination was based.

   c. Allowed to submit a sworn or unsworn statement regarding the alleged violation after reviewing the report and evidence.

21. The report shall include an evaluation of any conflicting facts or circumstances when the statement of the responsible officer(s) or individual(s) differs from the report itself.

22. Name and position of the holder of the funds subdivision (e.g., an installation commander) and an evaluation of the performance of his or her fund control responsibilities. The level of command immediately above the holder normally will furnish this evaluation. This evaluation may be omitted if the holder of funds is named the responsible individual for the violation.

23. A statement of any additional action taken by, or at the direction of, the head of the DoD Component with respect to the overallocation, overallotment, authority, or directive to overobligate, or overexpend, and any procedural changes or new safeguards established to prevent recurrence of such violation. Also, include the actions taken to supply funds, if required, to cover the amount of the violation. See item 17 for additional information.

24. A statement summarizing lessons learned from the investigation. Recommended lessons learned shall include those applicable to: (1) the installation where the violation occurred, (2) the major command, (3) the DoD Component involved, and (4) all DoD Components.
Figure 7-1
(continued)

REPORT OF ANTIDEFICIENCY ACT VIOLATION CHECKLIST

25. In the Report of Antideficiency Act Violation, include the following information:

   a. Testimony from witnesses.

   b. Other documentation such as photographs, drawings, or copies of appropriate pages of regulations that were gathered to support any conclusion(s) reached.

   c. The review of such report by the appointing official.

   d. Any other pertinent information generated as the result of the investigation. If the violation involved an appropriation with a negative balance, then state whether the cause of the negative balance was systemic or a unique situation.

26. Provide other comments in each report that is a unique work reflecting each investigating officer's individual effort. Assistance may be requested of the legal counsel at the major command that appointed the investigating officer. Please ensure the report is tabbed so that information referenced in the report easily can be located.
REPORT OF ANTIDEFICIENCY ACT VIOLATION SAMPLE FORMAT

DEPARTMENT OF THE (add DoD Component or Agency)
REPORT OF ANTIDEFICIENCY ACT VIOLATION

Name of Component/Agency and Case Number

1. Appropriations(s) Involved/Title, Symbol, and Apportionment Status. Example: Fiscal Year (FY) Operation and Maintenance, Defense-wide (9710100)

2. Where Violation Occurred.

3. Name and Location of Activity Issuing the Fund Authorization.

4. Amount of Violation.

5. Date Violation Occurred.

6. Type of Violation(s). Provide Title 31, United States Code, section violated and brief description of violation and state whether the violation was an overobligation of an appropriation, an apportionment, or an allotment. Example: 1341(a)(1)(A), exceeded amount available in appropriation or fund.

7. Effect of Violation on the Next Higher Level of Funding. State whether the violation had an effect on the next higher level of funding.

8. Name, Rank, Position Title, and Organization of Responsible Individual(s).

9. Signed Statement of Responsible Individual(s). State whether a statement was received from the individual and reference enclosure.

10. Date and Description of How Violation Was Discovered. Provide date and who/how violation was discovered.

11. Causes and Circumstances Surrounding the Violation. Provide a detailed description of the violation. Include the following:

   a. A detailed summary of what actually caused the violation and the associated circumstances; what actions should have been, but were not, taken by specific individuals; what actions were taken that should not have been taken; and why the violation happened.
b. The scope of the investigation and the methods used to accomplish the investigation, for example, face-to-face interviews; research of legal, financial, and management issues; written explanation of the facts of the potential violation, etc. Discuss the evolution of the issues investigated, number of people interviewed, mitigating circumstances surrounding the violation, issues that could or could not be proven during the investigation and the supporting rationale, any issues that cannot be agreed upon by those individuals involved, and any other comments that are pertinent to the investigation.

c. Results of interviews of individuals involved in the violation and a summary of how the area(s) procedures and processes operated that were involved in the investigation. Discuss the issues and the areas or functions that were reviewed, evaluated, and investigated; the names, ranks, and titles of the individuals that were interviewed; and a discussion on any related areas and matters that were not investigated and the rationale for omitting them from the investigation.

d. If the investigation has been undertaken because of an audit report, then identify that report by title, number, date, and issuing audit organization. If the investigation was conducted as a result of a memorandum or letter directing an investigation, then reference that document and attach a copy to the report. To ensure all essential items are discussed, use the checklists in Chapter 5, Figure 5-1, of this volume and Figure 7-1.

12. Evidence of Willful Intent to Violate. State whether the Antideficiency Act was knowingly and willfully violated.

13. Disciplinary Action Taken. State what type of disciplinary action was taken and reference enclosure. If no action was taken, then explain why.

14. Corrective Action Taken. State what funds were used to make necessary accounting corrections, such as appropriation, title, and fiscal year. In addition, state what procedural actions were taken and completed to preclude violations from happening in the future. This includes improvement of overall and specific policies, procedures, and processes used by the functional areas involved in the violation; revised statutes or regulatory guidance that may have been involved; established or improved internal procedures; and assurance that a similar violation will not occur in the future. Reference documentation of corrective actions in an enclosure.

REPORT OF ANTIDEFICIENCY ACT VIOLATION SAMPLE FORMAT

16. **Component or Agency Coordination.** State steps taken to coordinate the report with the other components or agencies involved when applicable.

17. **Name and Title of Holder of the Funds Subdivision.** State who the holder of the funds was and a brief statement of their responsibility in the violation.

18. **Additional Information.** Provide details not covered above.

NOTE: In the Report of Antideficiency Act Violation, reference only relevant information and do not reference documents that are not sent to the President, through the Director of the Office of Management and Budget, the President of the Senate, the Speaker of the House of Representatives, and the Comptroller General of the United States. When references are made, ensure all referenced documents are supplied to the Under Secretary of Defense (Comptroller) Deputy Chief Financial Officer with the Report of Antideficiency Act Violation.