OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

SEP 05 2008

COMPTROLLER

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTORS OF THE DEFENSE AGENCIES
DIRECTOR, ADMINISTRATION AND MANAGEMENT
DIRECTORS OF DOD FIELD ACTIVITIES

SUBJECT: Antideficiency Act (ADA) Policy and Metrics

Effective immediately, Components must document processes, procedures, and controls to identify key fund control personnel including fund certifying officials, train these individuals in appropriations law and/or validate that these individuals have received appropriations law training within the last 5 years. Furthermore, Components must require these individuals to attend a refresher appropriations law course every 5 years. This training must be documented and retained within the respective organizations. A status report of the number of fund control personnel identified and the number trained within each Component must be provided in the annual ADA report of evaluation.

In addition, Components must retain, in each ADA case file, documents that show ADA investigators are qualified, trained, and free of personal, external, and organizational impairments. These documents must be provided to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), Deputy Chief Financial Officer (DCFO) when a formal investigation is initiated. Components must also implement and document processes, procedures, and controls to oversee and monitor the maintenance and use of a roster for selecting qualified ADA investigators and establish a date when investigators must receive refresher training as prescribed in *Department of Defense Financial Management Regulation* (DoD FMR), Volume 14, Chapter 8.

The DCFO established a monthly metric that will track the status of preliminary investigations and will identify all investigations that are overdue. Therefore, Components must ensure the required preliminary investigation information listed in DoD FMR, Volume 14, Chapter 3, is provided to the DCFO and preliminary and formal investigations are completed within timeframes established in the DoD FMR, Volume 14, Chapters 3, 5, and 7.

Policy contained in this memorandum will be included in the next update to the DoD FMR, Volume 14. Questions regarding this policy may be directed to my point of contact, Jodie Fisher. She can be reached by telephone at (703) 602-0371 or by email at jodie.fisher@osd.mil.

David P. Smith
Acting Deputy Chief Financial Officer