

**TABLE OF CONTENTS**

CHAPTER 1, ADMINISTRATIVE CONTROL OF APPROPRIATIONS	1-1
Section A. Purpose	
Section B. Policy	
CHAPTER 2, VIOLATIONS OF THE ANTIDEFICIENCY ACT	2-1
Section A. How Violations Occur	
Section B. Significant Provisions of Public Law 101-510 and Public Law 102-484	
Section C. Codification of the Antideficiency Act	
ENCLOSURE 2-1, TYPES OF VIOLATIONS AND TITLE 31, UNITED STATES CODE, REFERENCE	
ENCLOSURE 2-2, EXAMPLES OF VIOLATIONS OF THE ANTIDEFICIENCY ACT	
CHAPTER 3, PRELIMINARY REVIEWS OF POTENTIAL VIOLATIONS	3-1
Section A. Preliminary Reviews	
Section B. Preliminary Reviews Initiated by the Under Secretary of Defense (Comptroller)	
Section C. Preliminary Reviews Initiated as a Result of External Reports	
Section D. Role of the Inspector General, DoD	
CHAPTER 4, BEGINNING A FORMAL INVESTIGATION	4-1
0401 Purpose of a Formal Investigation	
0402 Appointment of an Investigating Officer	
0403 When More Than One DoD Component Is Involved	
★ 0404 Procedures for Selecting an Investigating Officer	
0405 Appointment of an Investigating Officer by the Under Secretary of Defense (Comptroller) or Others	
0406 Legal Issues	
0407 Using an Investigating Team	

**CHAPTER 5, CONDUCTING INVESTIGATIONS** 5-1

- Section A. Purpose of an Investigation
- Section B. Checklists
- Section D. Research Effort
- Section E. Approving Exceptions to Timeframes
- Section F. Special Interest Investigations
- Section G. Involvement of the Under Secretary of Defense (Comptroller)
- Section H. Developing Conclusions
- Section I. Identifying Circumstances and Fixing Responsibility
- Section J. Developing Corrective Actions
- Section K. Recommending Disciplinary Action
- Section L. Accumulating Costs
- ENCLOSURE 5-1, CHECKLIST FOR INVESTIGATING OFFICERS
- ENCLOSURE 5-2, CHECKLIST FOR APPOINTING OFFICIALS

**CHAPTER 6, STATUS REPORTS ON INVESTIGATIONS** 6-1

- Section A. Overview
- Section B. Monthly Activity Information
- Section C. Information Requirements
- ENCLOSURE 6-1, MONTHLY ACTIVITY REPORT, PARTS I AND II

**CHAPTER 7, REPORTS OF “VIOLATIONS” AND “NO VIOLATION”** 7-1

- Section A. Overview
- Section B. Investigating Officer's Report of Violation
- Section C. DoD Component Summary Report of Violation
- Section D. Review of Summary Report of Violation
- Section E. Report to the President and the Congress
- Section F. Report of "No Violation"
- ENCLOSURE 7-1, CHECKLIST FOR FINAL SUMMARY REPORT OF VIOLATION

CHAPTER 8, TRAINING	8-1
0801 Introduction	
0802 Training for Investigators	
0803 Training for Financial and Program Managers	
CHAPTER 9, DISCIPLINARY ACTION	9-1
Section A. Administrative Discipline	
Section B. Documenting Disciplinary Action	
Section C. Criminal Penalties	
CHAPTER 10, VIOLATIONS--CAUSES, PREVENTION, AND CORRECTION	10-1
Section A. Causes of Violations	
Section B. Preventing Violations	
Section C. No Violation--Erroneous Charging or Recording	
Section D. Corrective Action	
<u>APPENDICES</u>	
APPENDIX A, PROCEDURES FOR THE ADMINISTRATIVE CONTROL OF APPROPRIATIONS	A-1
Section A. Administrative Control Systems	
Section B. Financial Management Systems	
APPENDIX B, EXCERPTS FROM TITLE 31, UNITED STATES CODE	B-1
31 USC 1104, Budget and Appropriations Authority of the President	
31 USC 1105, Budget Contents and Submission to Congress	
31 USC 1106, Supplemental Budget Estimates and Changes	
31 USC 1107, Deficiency and Supplemental Appropriations	
31 USC 1108, Preparation and Submission of Appropriations Requests to the President	
31 USC 1112, Fiscal, Budget, and Program Information	
31 USC 1301, Application	
31 USC 1321, Trust Funds	

- 31 USC 1341, Limitations on Expending and Obligating Amounts
- 31 USC 1342, Limitation on Voluntary Services
- 31 USC 1349, Adverse Personnel Actions
- 31 USC 1350, Criminal Penalty
- 31 USC 1351, Reports on Violation
- 31 USC 1501, Documentary Evidence Requirement for Government Obligations
- 31 USC 1502, Balances Available
- 31 USC 1511, Definition and Application
- 31 USC 1512, Apportionment and Reserves
- 31 USC 1513, Officials Controlling Apportionments
- 31 USC 1514, Administrative Division of Apportionments
- 31 USC 1515, Authorized Apportionments Necessitating Deficiency or Supplemental Appropriations
- 31 USC 1516, Exemptions
- 31 USC 1517, Prohibited Obligations and Expenditures
- 31 USC 1518, Adverse Personnel Actions
- 31 USC 1519, Criminal Penalty
- 31 USC 1531, Transfer of Functions and Activities
- 31 USC 1552, Procedure for Appropriation Accounts Available for Definite Periods
- 31 USC 1553, Availability for Appropriation Accounts to Pay Obligations
- 31 USC 1555, Closing of Appropriation Accounts Available for Indefinite Periods
- 31 USC 1557, Authority for Exemptions in Appropriation Laws
- 31 USC 3324, Advances
- 31 USC 3511, Prescribing Accounting Requirements and Developing Accounting Systems
- 31 USC 3512, Executive Agency Accounting and Other Financial Management Reports and Plans
- 31 USC 3524, Auditing Expenditures Approved without Vouchers

**APPENDIX C, EXCERPTS FROM TITLE 10, UNITED STATES CODE****C-1**

- 10 USC 2201, Apportionment for Funds; Authority for Exemption; Excepted Expenses
- 10 USC 2204, Obligation of Appropriations

- 10 USC 2208, Working-Capital Funds
- 10 USC 2410(a), Appropriated Funds; Availability for Certain Contracts for 12 Months
- 10 USC 2805, Unspecified Minor Construction

**APPENDIX D, EXCERPTS FROM OTHER TITLES OF UNITED STATES INCLUDING TITLE 2**

**D-1**

- 2 USC 681, Disclaimer
- 2 USC 682, Definitions
- 2 USC 683, Rescission of Budget Authority
- 2 USC 684, Proposed Deferrals of Budget Authority
- 2 USC 685, Transmission of Messages; Publication
- 2 USC 686, Reports by Comptroller General
- 2 USC 687, Suits by Comptroller General
- 2 USC 688, Procedure in House of Representatives and Senate
- 5 USC 1304, Loyalty Investigations; Reports; Revolving Fund
- 18 USC 4124, Purchase of Prison-Made Products by Federal Departments
- 33 USC 576, Revolving Fund; Establishment; Availability; Reimbursement; Transfer of Funds; Limitation
- 41 USC 11, No Contracts or Purchases Unless Authorized or Under Adequate Appropriation; Report to Congress
- 44 USC 501, Government Printing, Binding, and Blank Book Work to be Done at Government Printing Office

**APPENDIX E, EXCERPTS FROM OMB CIRCULAR NO. A-34**

**E-1**

- Section 32.1, Adverse Personnel Actions and Penalties
- Section 32.2, Requirements to Report Antideficiency Act Violations
- Section 32.3, Contents of Report of the President
- Section 32.4, Report to the Congress
- Section 32.5, Report on GAO Findings
- Section 32.6, OMB-Requested Investigations and Audits
- Section 32.7, Timing of Reports by Agency Heads
- Section 111.12, Antideficiency Act Violations