

Reclamation Manual

Directives and Standards

Antideficiency Act (ADA) Information

1. Resources.

- A. Department Manual, Part 328. Follow <https://www.doi.gov/elips/browse>, select Departmental Manual, Series 8, Part 328: Administrative Control of Funds, Chapter 1: Statute, Responsibility, Violations, select the file Chapter 1: Statute, Responsibility, Violations.
- B. OMB Circular A-11. <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>, Section 145 – Requirements for reporting ADA violations
- C. OMB Circular A-11. <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>, Section 150 – Administrative Control of Funds
- D. **Principles of Federal Appropriations Law**. Also known as the Red Book, the Principles of Federal Appropriation Law is the Government Accountability Office’s (GAO) multi-volume treatise concerning federal fiscal law. The Red Book provides text discussion regarding specific legal authorities to illustrate legal principles, their application, and exceptions. These references include GAO decisions and opinions, judicial decisions, statutory provisions, and other relevant sources. Per the GAO website: “Our current Red Book consists of Chapters 1-3 (of the 4th Edition) and Chapters 5-15 (of the 3rd Edition). As we update these chapters, we will also update this table of contents and provide new links. We will no longer publish a separate Annual Update.”

2. Statutory Violations. Obligations that violate the ADA are those obligations that exceed budgetary resources/authority at Congressionally approved levels. Statutory violations can occur if:

- A. Obligations or expenditures are authorized or incurred in excess of the amount of funds available at the formal subdivision of funds level. Incurring an obligation or disbursement in excess of a target (vice a formal subdivision of funds) does not in itself create a violation of the ADA; however, if exceeding a target causes the governing formal fund subdivision or limitation to be breached, then a potential violation of the ADA arises.
- B. Funding authority is issued in excess of the amount available, and the excess is obligated or expended.
- C. Special or recurring statutory limitations or restrictions on the amounts (i.e., a ceiling) for which an appropriation or fund may be used are violated.

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- D. Limitations on the purposes for which an appropriation or fund may be used are violated.
 - E. Obligations are incurred in advance of funds being available.
 - F. Obligor, expending, or authorizing funds required to be sequestered.
 - G. A potential violation may occur if an obligation is created or authorized against, or an obligation or expenditure is made or authorized from, an account that is expired or canceled. Policy and Administration funding is two-year funding. Other Reclamation funding is generally no-year funding and not subject to the time limitation.
3. **Non-statutory Violations.** Obligations that exceed administratively set levels of funding, below the level specified in appropriation committee reports, can be considered non-statutory violations if adjustments are not coordinated in advance. The senior executives, managers, and supervisors who oversee programs and projects with funds allocated under their purview can establish administrative levels of funding.
4. **Penalties.** Penalties for ADA violations can include administrative discipline ranging from a letter of reprimand to removal from office, or criminal penalties with fines up to \$5,000 or no more than two years in prison.