



EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

THE DIRECTOR

March 11, 2005

M-05-09

MEMORANDUM FOR HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

FROM: Joshua B. Bolten
Director

SUBJECT: Transmission of Antideficiency Act Violation Reports to the Comptroller General

The Antideficiency Act requires agency heads to “report immediately to the President and Congress all relevant facts and a statement of actions taken” concerning certain violations of the Act. 31 U.S.C. §§ 1351, 1517(b). The Act was recently amended to require agencies to transmit a copy of such reports to the Comptroller General “on the same date the report is transmitted to the President and Congress.” 31 U.S.C. §§ 1351, 1517(b), *as amended by* Consolidated Appropriations Act, 2005, Pub. L. No. 108-447, div. G, Title I, § 1401, 118 Stat. 2809, 3192 (Dec. 8, 2004).

In order to fulfill this requirement, and after consultation with the Government Accountability Office (GAO), agencies are advised to transmit copies of any reports submitted pursuant to 31 U.S.C. §1351 to the Comptroller General as follows:

Electronic transmissions (PDF): AntideficiencyActReports@gao.gov

Paper copies: Comptroller General of the United States
U.S. Government Accountability Office
Antideficiency Act Reports
Room 7165
441 G Street, N.W.
Washington, D.C. 20548

Reports transmitted after the date of enactment of the Consolidated Appropriations Act, 2005 (December 8, 2004) but prior to the date of this memo, should be transmitted to the Comptroller General as soon as reasonably possible. These instructions will be incorporated into the next revision of OMB Circular No. A-11, *Preparation, Submission and Execution of the Budget*.

As you are aware, the GAO has recently communicated to the heads of Executive departments and agencies its views concerning implementation of the reporting requirement described herein. As stated by the GAO, its views of that requirement are consistent with the views of OMB.

Heads of Executive department and agencies are reminded, however, that the GAO does not provide controlling legal interpretations for the Executive Branch. Rather, responsibility for ensuring Executive Branch agencies' compliance with law rests with their respective General Counsels and, ultimately, with the Attorney General, who declares interpretations of law that control for the Executive Branch.

If you have any questions about this guidance, please contact OMB's Office of General Counsel at (202) 395-5044.