
Expenditure; Fund Accounting; Congressional Budget and Impoundment Control Act of 1994; Outlay.)

Antideficiency Act Violation

Occurs when one or more of the following happens:

- overobligation or overexpenditure of an appropriation or fund account (31 U.S.C. § 1341(a));
- entering into a contract or making an obligation in advance of an appropriation, unless specifically authorized by law (31 U.S.C. § 1341(a));
- acceptance of voluntary service, unless authorized by law (31 U.S.C. § 1342); or
- overobligation or overexpenditure of (1) an apportionment or reapportionment or (2) amounts permitted by the administrative control of funds regulations (31 U.S.C. § 1517(a)).

Once it has been determined that there has been a violation of the Antideficiency Act, the agency head must report all relevant facts and a statement of actions taken to the President and Congress and submit a copy of the report to the Comptroller General. Penalties for Antideficiency Act violations include administrative discipline, such as suspension from duty without pay or removal from office. In addition, an officer or employee convicted of willfully and knowingly violating the law shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both (31 U.S.C. §§ 1349, 1350, 1518, and 1519). (*See also* Administrative Division or Subdivision of Funds; Antideficiency Act; Expenditure.)

Apportionment

The action by which the Office of Management and Budget (OMB) distributes amounts available for obligation, including budgetary reserves established pursuant to law, in an appropriation or fund account. An apportionment divides amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The amounts so apportioned limit the amount of obligations that may be incurred. An apportionment may be further subdivided by an agency into allotments, suballotments, and allocations. In apportioning any account, some funds may be reserved to provide for contingencies or to effect savings made possible pursuant to the Antideficiency Act. Funds