

**APPENDIX G—CROSSWALK BETWEEN ANTIDEFICIENCY ACT AND TITLE 31  
OF THE U.S. CODE**

In 1982, Congress reworded and reorganized the language of the Antideficiency Act along with the rest of Title 31 of the United States Code. The intent of Congress was to modernize the language of the Act, without changing its meaning. This appendix presents a crosswalk between the provisions of law that made up the Antideficiency Act before it was modernized and the current language.

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<p>The following contains the provisions of the Antideficiency Act, formerly section 3679 of the Revised Statutes, and section 210 of the General Government Matters Appropriation Act, 1958. (Formerly 31 U.S.C. 665, 665a, and 669.)</p>	<p>The following provides the section in Title 31 that was enacted without substantive change. Revisions to the 1982 law are italicized.</p>
<p><b>665 Appropriation</b></p> <p><b>(a) Expenditures or contract obligations in excess of funds prohibited</b></p> <p>No officer or employee of the United States shall make or authorize any expenditure from or create or authorize an obligation under any appropriation or fund in excess of the amount available therein: nor shall any such officer or employee involve the Government in any contract or other obligation, or the payment of money for any purpose, in advance of appropriations made for such purpose, unless such contract or obligation is authorized by law.</p>	<p><b>Section 1341:</b></p> <p>(a)(1) An officer or employee of the United States Government or the District of Columbia government may not—</p> <p>(A) make or authorize an expenditure or obligation exceeding an amount available in an appropriation or fund for the expenditure or obligation;</p> <p>(B) involve either government in a contract or obligation for the payment of money before an appropriation is made unless authorized by law;</p> <p>(C) make or authorize an expenditure or obligation of funds required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985; or</p> <p><i>(D) involve either government in a contract or obligation for the payment of money required to be sequestered under section 252 of the Balanced Budget and Emergency Deficit Control Act of 1985.</i></p>
<p><b>(b) Voluntary service forbidden</b></p> <p>No officer or employee of the United States shall accept voluntary service for the United States or employ personal service in excess of that authorized by law, except in cases of emergency involving the safety of human life or the protection of property.</p>	<p><b>Section 1342:</b></p> <p>An officer or employee of the United States Government or of the District of Columbia government may not accept voluntary services for either government or employ personal services exceeding that authorized by law except for emergencies involving the safety of human life or the protection of property.</p> <p>This section does not apply to a corporation getting amounts to make loans (except paid in capital</p>

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	<p>amounts) without legal liability of the United States Government. As used in this section, the term "emergencies involving the safety of human life or the protection of property" does not include ongoing, regular functions of government the suspension of which would not imminently threaten the safety of human life or the protection of property.</p>
<p><b>(c) Apportionment of appropriations; reserves; distribution; review</b></p> <p>(1) Except as otherwise provided in this section, all appropriations or funds available for obligation for a definite period of time shall be so apportioned as to prevent obligation or expenditure thereof in a manner which would indicate a necessity for deficiency or supplemental appropriations for such period; and all appropriations or funds not limited to a definite period of time, and all authorizations to create obligations by contract in advance of appropriations, shall be so apportioned as to achieve the most effective and economical use thereof.</p>	<p><b>Section 1512:</b></p> <p>(a) Except as provided in this subchapter, an appropriation available for obligation for a definite period shall be apportioned to prevent obligation or expenditure at a rate that would indicate a necessity for a deficiency or supplemental appropriation for the period. An appropriation for an indefinite period and authority to make obligations by contract before appropriations shall be apportioned to achieve the most effective and economical use. An apportionment may be reapportioned under this section.</p>
<p>As used hereafter in this section, the term "appropriation" means appropriations, funds and authorizations to create obligations by contract in advance of appropriations.</p>	<p><b>Section 1511:</b></p> <p>(a) In this subchapter, "appropriations" means—</p> <ul style="list-style-type: none"> <li>(1) appropriated amounts;</li> <li>(2) funds; and</li> <li>(3) authority to make obligations by contract before obligations.</li> </ul>
<p>(2) In apportioning any appropriation, reserves may be established solely to provide for contingencies, or to effect savings whenever savings are made possible by or through changes in requirements or greater efficiency of operations.</p>	<p><b>Section 1512(c):</b></p> <p>(1) In apportioning or reapportioning an appropriation, a reserve may be established only—</p> <ul style="list-style-type: none"> <li>(A) to provide for contingencies;</li> <li>(B) to achieve savings made possible by or through changes in requirements or greater efficiency of operations; or</li> <li>(C) as specifically provided by law.</li> </ul>
<p>Whenever it is determined by an officer designated in subsection (d) of this section to make apportionments and reapportionments that any amount so reserved will not be required to carry out the full objectives and scope of the appropriation concerned,</p>	<p><b>Section 1512(c):</b></p> <p>(2) A reserve established under this subsection may be changed as necessary to carry out the scope and objectives of the appropriation concerned. When an official designated in section 1513 of this title to</p>

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<p>he shall recommend the rescission of such amount in the manner provided in the Budget and Accounting Act, 1921 (31 U.S.C. 1 <i>et seq.</i>), for estimates of appropriations. Except as specifically provided by particular appropriations acts or other laws, no reserves shall be established other than as authorized by this subsection. Reserves established pursuant to this subsection shall be reported to the Congress in accordance with the Impoundment Control Act of 1974 (31 U.S.C. 1400 <i>et seq.</i>).</p>	<p>make apportionments decides that an amount reserved will not be required to carry out the objectives and scope of the appropriation concerned, the official shall recommend the rescission of the amount in the way provided in chapter 11 of this title for appropriation requests. Reserves established under this section shall be reported to Congress as provided in the Impoundment Control Act of 1974 (2 U.S.C. 681 <i>et seq.</i>).</p>
<p>(3) Any appropriation subject to apportionment shall be distributed by months, calendar quarters, operating seasons, or other time periods, or by activities, functions, projects, or objects, or by a combination thereof, as may be deemed appropriate by the officers designated in subsection (d) of this section to make apportionments and reapportionments. Except as otherwise specified by the officer making the apportionment, amounts so apportioned shall remain available for obligation, in accordance with the terms of the appropriation, on a cumulative basis unless reapportioned.</p>	<p><b>Section 1512(b):</b></p> <p>(1) An appropriation subject to apportionment is apportioned by—</p> <p>(A) months, calendar quarters, operating seasons, or other time periods;</p> <p>(B) activities, functions, projects, or objects; or</p> <p>(C) a combination of the ways referred to in clauses (A) and (B) of this paragraph.</p> <p>(2) The official designated in section 1513 of this title to make apportionments shall apportion an appropriation under paragraph (1) of this subsection as the official considers appropriate. Except as specified by the official, an amount apportioned is available for obligation under the terms of the appropriation on a cumulative basis unless reapportioned.</p>
<p>(4) Apportionments shall be reviewed at least four times each year by the officers designated in subsection (d) of this section to make apportionments and reapportionments, and such reapportionments made or such reserves established, modified, or released as may be necessary to further the effective use of the appropriation concerned, in accordance with the purposes stated in paragraph (1) of this subsection.</p>	<p><b>Section 1512:</b></p> <p>(d) An apportionment or a reapportionment shall be reviewed at least 4 times a year by the official designated in section 1513 of this title to make apportionments.</p> <p><b>Section 1512(a) the last sentence:</b></p> <p>. . . An apportionment may be reapportioned under this section.</p>
<p><b>(d) Officers controlling apportionment or reapportionment</b></p> <p>(1) Any appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the officer having administrative control of</p>	<p><b>Section 1513:</b></p> <p>(a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government that is required to be apportioned under section 1512 of this title shall apportion the appropriation in writing. An appropriation shall be apportioned not</p>

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<p>such appropriation. Each such appropriation shall be apportioned not later than thirty days before the beginning of the fiscal year for which the appropriation is available, or not more than thirty days after approval of the Act by which the appropriation is made available, whichever is later.</p>	<p>later than the later of the following:</p> <ul style="list-style-type: none"> <li>(1) 30 days before the beginning of the fiscal year for which the appropriation is available; or</li> <li>(2) 30 days after the date of enactment of the law by which the appropriation is made available.</li> </ul>
<p>(2) Any appropriation available to an agency, which is required to be apportioned under subsection (c) of this section, shall be apportioned or reapportioned in writing by the Director of the Office of Management and Budget. The head of each agency to which any such appropriation is available shall submit to the Office of Management and Budget information, in such form and manner and at such time or times as the Director may prescribe, as may be required for the apportionment of such appropriation. Such information shall be submitted not later than forty days before the beginning of any fiscal year for which the appropriation is available, or not more than fifteen days after approval of the Act by which such appropriation is made available, whichever is later. The Director of the Office of Management and Budget shall apportion each such appropriation and shall notify the agency concerned of his action not later than twenty days before the beginning of the fiscal year for which the appropriation is available or not more than thirty days after approval of the Act by which such appropriation is made available, whichever is later.</p>	<p><b>Section 1513(b):</b></p> <p>(1) The President shall apportion in writing an appropriation available to an executive agency (except the Commission) that is required to be apportioned under section 1512 of this title. The head of each executive agency to which the appropriation is available shall submit to the President information required for the apportionment in the form and the way and at the time specified by the President. The information should be submitted not later than the later of the following:</p> <ul style="list-style-type: none"> <li>(A) 40 days before the beginning of the fiscal year for which the appropriation is available; or</li> <li>(B) 15 days after the date of enactment of the law by which the appropriation is made available.</li> </ul> <p>(2) The President shall notify the head of the executive agency of the action taken in apportioning the appropriation under paragraph (1) of this subsection not later than the later of the following:</p> <ul style="list-style-type: none"> <li>(A) 20 days before the beginning of the fiscal year for which the appropriation is available; or</li> <li>(B) 30 days after the date of enactment of the law by which the appropriation is made available.</li> </ul>
<p>When used in this section, the term "agency" means any executive department, agency, commission, authority, administration, board, or other independent establishment in the executive branch of the Government, including any corporation wholly or partly owned by the United States which is an instrumentality of the United States.</p>	<p><b>Section 101:</b></p> <p>In this title, "agency" means a department, agency, or instrumentality of the United States Government.</p> <p><b>Also, section 102:</b></p> <p>In this title, "executive agency" means department, agency, or instrumentality in the executive branch of the United States Government.</p>
<p>Nothing in this subsection shall be so construed as to interfere with the initiation, operation, and administration of agricultural price support programs and no funds (other than funds for administrative</p>	<p><b>Section 1513:</b></p> <p>(e) This section does not affect the initiation and operation of agriculture price support programs.</p>

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<p>expenses) available for price support, surplus removal, and available under section 612c of title 7, with respect to agricultural commodities shall be subject to apportionment pursuant to this section.</p>	<p><b>Also, section 1511:</b></p> <p>(b) This subchapter does not apply to—</p> <p>(1) amounts (except amounts for administrative expenses) available—</p> <p>(A) for price support and surplus removal of agricultural commodities; and</p> <p>(B) under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c);</p>
<p>The provisions of this section shall not apply to any corporation which obtains funds for making loans, other than paid in capital funds, without legal liability on the part of the United States.</p>	<p><b>Section 1341(a):</b></p> <p>(2) This subsection does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.</p> <p><b>Also, section 1342 (in part):</b></p> <p>... This section does not apply to a corporation getting amounts to make loans (except paid in capital amounts) without legal liability of the United States Government.</p> <p><b>Also, section 1511:</b></p> <p>(b) this subchapter does not apply to—</p> <p>(2) a corporation getting amounts to make loans (except paid in capital amounts) without legal liability on the part of the United States Government; and</p>
<p><b>(e) Apportionment necessitating deficiency or supplemental estimates</b></p> <p>(1) No apportionment or reapportionment, or request therefore by the head of an agency, which, in the judgment of the officer making or the agency head requesting such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate shall be made except upon a determination by such officer or agency head, as the case may be, that such action is required because of (A) any laws enacted subsequent to the transmission to the Congress of the estimates for an appropriation which require expenditures beyond administrative control; or (B) emergencies involving the safety of human life, the protection of property, or the immediate welfare of individuals in cases where an appropriation has been made to enable the United States to make payment of, or contributions toward, sums which are required to be paid to individuals</p>	<p><b>Section 1515(b):</b></p> <p>(1) Except as provided in subsection (a) of this section, an official may make, and the head of an agency may request, an apportionment under section 1512 of this title that would indicate a necessity for a deficiency or supplemental appropriation only when the official or agency head decides that the action is required because of—</p> <p>(A) a law enacted after submission to Congress of the estimates for an appropriation that requires an expenditure beyond administrative control; or</p> <p>(B) an emergency involving the safety of human life, the protection of property, or the immediate welfare of individuals when an appropriation that would allow the United States Government to pay, or contribute to, amounts required to be paid to individuals in specific amounts fixed by law or under</p>

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either in specific amounts fixed by law or in accordance with formulae prescribed by law.	formulas prescribed by law, is insufficient.
(2) In each case of an appropriation or a reapportionment which, in the judgment of the officer making such apportionment or reapportionment, would indicate a necessity for a deficiency or supplemental estimate, such officer shall immediately submit a detailed report of the facts of the case to the Congress. In transmitting any deficiency or supplemental estimates required on account of any such apportionment or reapportionment, reference shall be made to such report.	<p><b>Section 1515(b):</b></p> <p>(2) If an official making an apportionment decides that an apportionment would indicate a necessity for a deficiency or supplemental appropriation, the official shall submit immediately a detailed report of the facts to Congress. The report shall be referred to in submitting a proposed deficiency or supplemental appropriation.</p>
<p><b>(f) Exemption of trust funds and working funds expenditures from apportionment</b></p> <p>(1) The officers designated in subsection (d) of this section to make apportionments and reapportionments may exempt from apportionments trust funds and working funds expenditures from which have no significant effect on the financial operations of the Government, working capital and revolving funds established for intragovernmental operations, receipts from industrial and power operations available under law and any appropriation made specifically for—</p> <p>(1) interest on, or retirement of, the public debt;</p> <p>(2) payment of claims, judgments, refunds, and draw-backs;</p> <p>(3) any item determined by the President to be of a confidential nature; (4) payment under private relief acts or other laws requiring payments to designated payees in the total amount of such appropriation; (5) grants to the States under title I, IV, or X of the Social Security Act (42 U.S.C. 301 <i>et seq.</i>, 1201 <i>et seq.</i>), or under any other public assistance title in such Act.</p>	<p><b>Section 1516:</b></p> <p>An official designated in section 1513 of this title to make apportionments may exempt from apportionment –</p> <p>(1) a trust fund or working fund if an expenditure from the fund has no significant effect on the financial operations of the United States Government;</p> <p>(2) a working capital fund or a revolving fund established for intragovernmental operations;</p> <p>(3) receipts from industrial and power operations available under law; and</p> <p>(4) appropriations made specifically for—</p> <p>(A) interest on, or retirement of, the public debt;</p> <p>(B) payment of claims, judgments, refunds, and drawbacks;</p> <p>(C) items the President decides are of a confidential nature;</p> <p>(D) payment under a law requiring payment of the total amount of the appropriation to a designated payee; and</p> <p>(E) grants to the States under the Social Security Act (41 U.S.C. 301 <i>et seq.</i>).</p>
(2) The provisions of subsection (c) of this section shall not apply to appropriations to the Senate or House of Representatives or to any Member, committee, Office (including the office of the Architect of the Capitol), officer, or employee thereof.	<p><b>Section 1511:</b></p> <p>(b) This subchapter does not apply to—</p> <p>(3) the Senate, the House of Representatives, a committee of Congress, a member, officer, employee,</p>

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	or office of either House of Congress, or the office of the Architect of the Capitol or an officer or employee of that Office.
<p><b>(g) Administrative division of apportionment; simplification of system for subdividing funds</b></p> <p>Any appropriation which is apportioned or reapportioned pursuant to this section may be divided and subdivided administratively within the limits of such apportionments or reapportionments. The officer having administrative control of any such appropriation available to the legislative branch, the judiciary, the United States International Trade Commission, or the District of Columbia, and the head of each agency, subject to the approval of the Director of the Office of Management and Budget, shall prescribe, by regulation, a system of administrative control (not inconsistent with any accounting procedures prescribed by or pursuant to law) which shall be designed to (A) restrict obligations or expenditures against each appropriation to the amount of apportionments or reapportionments made for each such appropriation, and (B) enable such officer or agency head to fix responsibility for the creation of any obligation or the making of any expenditure in excess of an apportionment or reapportionment.</p>	<p><b>Section 1513:</b></p> <p>(d) An appropriation apportioned under this subchapter may be divided and subdivided administratively within the limits of the apportionment.</p> <p><b>Section 1514:</b></p> <p>(a) The official having administrative control of an appropriation available to the legislative branch, the judicial branch, the United States International Trade Commission, or the District of Columbia government, and, subject to the approval of the President, the head of each executive agency (except the Commission) shall prescribe by regulation a system of administrative control not inconsistent with accounting procedures prescribed under law. The system shall be designed—</p> <p>(1) to restrict obligations or expenditures from each appropriation to the amount of apportionments or reapportionments of the appropriation; and</p> <p>(2) to enable the official or the head of the executive agency to fix responsibility for an obligation or expenditure exceeding an apportionment or reapportionment.</p>
<p>In order to have a simplified system for the administrative subdivision of appropriations or funds, each agency shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative subdivision for each appropriation or fund affecting such unit.</p>	<p>(b) To have a simplified system for administratively dividing appropriations, the head of each executive agency (except the Commission) shall work toward the objective of financing each operating unit, at the highest practical level, from not more than one administrative division for each appropriation affecting the unit.</p>

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<p><b>(h) Expenditures in excess of apportionment; penalties</b></p> <p>No officer or employee of the United States shall authorize or create any obligation or make any expenditure (A) in excess of an apportionment or reapportionment, or (B) in excess of the amount permitted by regulations prescribed pursuant to subsection (g) of this section.</p>	<p><b>Section 1517:</b></p> <p>(a) An officer or employee of the United States Government or of the District of Columbia government may not make or authorize an expenditure or obligation exceeding—</p> <p>(1) an apportionment; or</p> <p>(2) the amount permitted by regulations prescribed under section 1514(a) of this title.</p>
<p><b>(i) Administrative discipline; reports on violation</b></p> <p>(1) In addition to any penalty of liability under other law, any officer or employee of the United States who shall violate subsections (a), (b), or (h) of this section shall be subjected to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office;</p>	<p><b>Section 1349:</b></p> <p>(a) An officer or employee of the United States Government or of the District of Columbia government violating section 1341(a) or 1342 of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.</p> <p><b>Also, section 1518:</b></p> <p>An officer or employee of the United States Government or of the District of Columbia government violating section 1517(a) of this title shall be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office.</p>
<p>And any officer or employee of the United States who shall knowingly and willfully violate subsections (a), (b), or (h) of this section shall, upon conviction, be fined not more than \$5,000 or imprisoned for not more than two years, or both.</p>	<p><b>Section 1350:</b></p> <p>An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1341(a) or 1342 of this title shall be fined not more than \$5,000, imprisoned for not more than two years, or both.</p> <p><b>Also, section 1519:</b></p> <p>An officer or employee of the United States Government or of the District of Columbia government knowingly and willfully violating section 1517(a) of this title shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both.</p>
<p>(2) In the case of a violation of subsections (a), (b), or (h) of this section by an officer or employee of an agency, or of the District of Columbia, the head of the agency concerned or the Mayor of the District of Columbia, shall immediately report to the President,</p>	<p><b>Section 1351:</b></p> <p>If an officer or employee of an executive agency or an officer or employee of the District of Columbia government violates section 1341(a) or 1342 of this title, the head of the agency or the Mayor of the</p>



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<p>through the Director of the Office of Management and Budget, and to the Congress all pertinent facts together with a statement of the action thereon.</p>	<p>District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.</p> <p><b>Also, section 1517:</b></p> <p>(b) If an officer or employee of an executive agency or of the District of Columbia government violates subsection (a) of this section, the head of the executive agency or the Mayor of the District of Columbia, as the case may be, shall report immediately to the President and Congress all relevant facts and a statement of actions taken.</p>
<p><b>31 U.S.C. 665a. Basis of apportionment; need for funds for increased compensation for wage-board employees</b></p> <p>On and after June 5, 1957, any appropriation required to be apportioned pursuant to section 665 of this title, may be apportioned on a basis indicating the need for a supplemental or deficiency estimate of appropriation to the extent necessary to permit payment of such pay increases as may be granted those employees (commonly known as wage-board employees) whose compensation is fixed and adjusted from time to time in accordance with prevailing rates (5 U.S.C. 5102(c)(7), 5341 <i>et seq.</i>).</p>	<p><b>Section 1515:</b></p> <p>(a) An appropriation required to be apportioned under section 1512 of this title may be apportioned on a basis that indicates the need for a deficiency or supplemental appropriation to the extent necessary to permit payment of <i>such pay increases as may be granted pursuant to law to civilian officers and employees (including prevailing rate employees whose pay is fixed and adjusted under subchapter IV of chapter 53 of title 5) and to retired and active military personnel</i></p>
<p><b>31 U.S.C. 669. Apportionment of contingent funds of departments to offices and bureaus (the following passage occurs in section 669 before the semicolon)</b></p> <p>In addition to the apportionment required by section 665 of this title, the head of each executive department shall, on or before the beginning of each fiscal year, apportion to each office or bureau of his department the maximum amount to be expended therefor during the fiscal year out of the contingent fund or funds appropriated for the entire year for the department, and the amounts so apportioned shall not be increased or diminished during the year for which made except upon the written direction of the head of the department, in which there shall be fully expressed his reasons therefore.</p>	<p><b>Section 1513:</b></p> <p>(c) By the first day of each fiscal year, the head of each executive department of the United States Government shall apportion among the major organizational units of the department the maximum amount to be expended by each unit during the fiscal year out of each contingent fund appropriated for the entire year for the department. Each amount may be changed during the fiscal year only by written direction of the head of the department. The direction shall state the reasons for the change.</p>
<p><b>31 U.S.C. 669. Apportionment of use of contingent funds by DC (the following passage occurs in section 669 after the semicolon)</b></p>	<p><b>Section 1341:</b></p> <p>(b) An article to be used by an executive department in the District of Columbia that could be</p>

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and there shall not be purchased out of any other fund any article for use in any office or bureau of any executive department, in Washington, District of Columbia, which could be purchased out of appropriations made for the regular contingent funds of such department or of its offices and bureaus.	bought out or an appropriation made to a regular contingent fund of the department may not be bought out of another amount available for obligation.