

The effect of the dual definition is to say "Okay, you didn't post what you should have, but we'll make you report the data as if you had." The same logic applies to other anticipated collections (accounts 4060 and 4070), as well as anticipated recoveries (4310).

For account 4391 Adjustments to Indefinite No-Year Authority, the effect is to say that an upward adjustment is reported on line 1A like an appropriation, but downward is treated like a withdrawal (line 6D). Since account 4391 is permitted to have either a debit or credit balance, there is no implication that the agency failed to post what they should have.

Similar Problems

There are other examples of common problems with balances that could be addressed by a dual definition. If an expired or no-year fund has a negative balance on line 8 Obligations Incurred, report that balance on line 4A Actual Recoveries of Prior-Year Obligations. If account 4450 Unapportioned Authority or 4650 Allotments - Expired Authority have a balance on line 10C in an unexpired fund, report that amount on line 9A1. If 4510 Apportionments or 4610 Allotments - Realized Resources have a balance on 9A1 in an expired fund, report that amount on line 10C.

The best solution, of course, is for agencies to record the information correctly to begin with. However, two-day closes don't leave a lot of time for review and correction. It might be helpful if FACTS II corrected problems with obvious solutions and warned the agency to make the correcting entry by next quarter, rather than rejecting the submission and causing agency personnel to correct the problem in two different systems.

Comments, suggestions, and critiques are welcome. Send them to Simcha.Kuritzky@cgi-ams.com, and not to the AGA.