

RESCISSIONS/OTHER UNAVAILABLE AUTHORITY

1a. *To record current year rescission:*

4450 Unapportioned Authority - Available
4392 Rescissions - Current-Year

(Data elements needed for 4392 to distinguish between type of resource).

1b. *To close 4392 current year rescission:*

4392 Rescissions - Current-Year
4201 Total Actual Resources - Collected

2. *To anticipate a rescission:*

4450 Unapportioned Authority - Available
4420 Unapportioned Authority - Pending Rescission

3a. *To record a rescission which had previously been anticipated:*

4420 Unapportioned Authority - Pending Rescission
4392 Rescissions - Current-Year
or
4393 Rescissions - Prior-Year

3b. *To record a rescission which had not previously been anticipated:*

4450 Unapportioned Authority - Available
4392 Rescissions - Current-Year
or
4393 Rescissions - Prior-Year

4. *To close 4420 Unapportioned Authority - Pending Rescission when the rescission was not enacted into law:*

4420 Unapportioned Authority - Pending Rescission
4650 Allotments - Expired Authority (expired funds)
4450 Unapportioned Authority Available (unexpired funds)

5. *To close 4392 or **4393** Rescissions:*

4392 Rescissions - Current-Year

or

4393 Rescissions - Prior-Year

4119 Other Appropriations Realized

6. *To realize authority made unavailable pursuant to public law:*

4450 Unapportioned Authority - Available

4395 Authority Unavailable Pursuant to Public Law (Temp)

or

4396 Authority Permanently Not Available Pursuant to PL

7. *To close 4395 or **4396** Authority Unavailable Pursuant to PL:*

4395 Authority Unavailable Pursuant to PL (Temp)

or

4396 Authority Permanently Not Available Pursuant to PL

4119 Other Appropriations Realized

(Assumes authority is permanently unavailable. If it is merely deferred to subsequent years, credit is to 4450, Unapportioned Authority - Available).