

# Rescission Example – Using P.L. 107-206

The following is a basic workflow to illustrate how unobligated amounts at the various budget levels are to be withdrawn to correctly record a \$2000 rescission.



**Remember:** If unobligated amounts are to be rescinded, they must be withdrawn **consecutively**, beginning with the **lowest** budget level (4610), to the **next highest** budget level in the budget chain until they are classified as Unapportioned Authority (4450).

Withdraw unobligated authority in SGL account 4610 (Allotments-Realized Resources) and optional Suballocation and Allocation levels. This is accomplished by processing a Budget Execution (BE) document, with:

**STEP 1**  
*Withdraw funds from the allotment and optional intermediary budget levels*

- Budget Level **AL** for Allotment, **SL** for Suballocation, and **AC** for Allocation
- Appropriate budget dimensions and transaction types
- Negative amount in the Inc/Dec Amt field for apportionment period 1

BUDGET LEVEL
INC/DEC AMT

```

COMMND:          DOCID:
STATUS: ACCPT    BATID:
H-
                BUDGET EXECUTION DOCUMENT

TRANS DATE:      ACCTG PD:      APPRV TR TYPE:      POSTED TR TYPE:
BUDGET FYS       FUND:          HEADER ACTION IND:  APPOR PERIOD:
TOTAL REVISED AMT:      BUDGET LEVEL: AL

A
C
T DIV   ORG   PROGRAM  BOC  APPRV  POST  D  YTD AMT  INC/DEC AMT
-----
01- C                                1                                -2000.00
SPENDING IND:
                2
                3
                4
                DESCRIPTION

SUBALLOT OPTNS
ORG PGM BOC SPN
-----
                TR TYPE      REVISED
                AMOUNT      INC/DEC AMT
                -----
    
```

## Rescission Example, *continued*

At this point, the unobligated authority should be in the SGL account 4510 (Apportionment). To withdraw funds at this level, process the bottom half of an AA document, using appropriate budget dimensions and the **PN** transaction type.

**STEP 2**  
Withdraw funds  
from  
apportionment  
budget level

**Note:** A negative amount is entered in the APPOR INC/DEC AMT field for apportionment period 1. Negative amounts are entered with a minus (-) sign preceding the amount.

COMMND:	DOCID:				
STATUS:	BATID:	SEC2:			
	APPROPRIATION AND APPORTIONMENT DOCUMENT				
TRANS DATE:	ACCTG PD:				
ACTION:C	BUDGET FYS:	FUND:	TOT APPOR AMT:		TOT APPOR FTES:
	TR TYPE	REVISED AMOUNT	INC/DEC AMOUNT		
	-----				
APPROP:				IND:	
EST REIMBUR:				OPTION:	
EST RECOVER:					
STAT RES:				PUB LAW:	
APPR FTES:					
APPORTIONMENT PD 1-4	TRANS TYPE:	<b>PN</b>	APPORTIONMENT	DEFERRED TRANS TYPE:	
APPOR PERIOD	PENDING APPOR AMT	APPOR INC/DEC AMT	APPOR FTES	FTE INC/DEC	
	-----				
1		-2000.00			
2					
3					
4					

**STEP 3**  
Process PA  
document to  
approve/post  
apportionment  
withdrawal

Subsequently, a PA document must be processed approving and posting the apportionment, with:

- DOC ACTION of **"1"**
- Appropriate budget dimensions and transaction types
- Apportionment period

# Rescission Example, *continued*

## PA Document

```

COMMND:          DOCID:
STATUS: ACCPT    BATID:          SEC2:

                    APPORTIONMENT APPROVAL DOCUMENT

          TRANS DATE:          ACCTG PD: 11 02

DOC ACTION: 1    (1 - APPROVE PENDING AMOUNTS)    POST IND: Y
                (2 - REJECT AND CLEAR PENDING AMOUNTS)

          BUDGET FYS: 02          TRANS TYPES - PERIOD 1-4    DEFERRED
          FUND: 52                -----
APPOR PERIOD: 1          APPROVED:    AP
TOTAL AMOUNT:          POSTED:    01
    
```

**Step 4**  
*Determine the applicable Transaction type*

Enacted rescissions and reductions pursuant to Public Law are distinguished by the Transaction Types on the AA document:

- Current year enacted rescission – Trans Type **RC**
- Prior year enacted rescission – Trans Type **R1**
- Reduction pursuant to P.L. unexpired authority – Trans Type **R2**
- Reduction pursuant to P.L. expired authority – Trans Type **R3**

**Step 5**  
*Withdraw funds from the appropriation budget level*

Below is an example of the AA document screen, showing reduction pursuant to P.L. 107-206.

TR TYPE-R2

```

COMMND:          DOCID: AA 87XX 01SF2000002          06/04/01
14:41:52
STATUS: ACCPT    BATID:          SEC2:

                    APPROPRIATION AND APPORTIONMENT DOCUMENT

          TRANS DATE:          ACCTG PD:
ACTION: C        BUDGET FYS: 01    FUND: SF20    TOT APPOR AMT:
                    TOT APPOR FTES:

          TR TYPE  REVISED AMOUNT  INC/DEC AMOUNT
          -----
          APPROP:  R2                -2,000.00    IND:
EST REIMBUR:          OPTION:
EST RECOVER:
STAT RES:          PUB LAW:
APPR FTES:
APPORTIONMENT PD 1-4 TRANS TYPE:    APPORTIONMENT DEFERRED TRANS TYPE:
APPOR PERIOD  PENDING APPOR AMT  APPOR INC/DEC AMT  APPOR FTES  FTE INC/DEC
-----
          1
          2
          3
          4
DEFERRED
A--*HS60-DOCUMENT MARKED FOR READ ONLY
    
```

Negative Amount