

<b>Step 1: Grant Award (B306)</b>			<b>Year 1 Period 6</b>	
<b>Budgetary Entry</b>				
Debit	461000	Allotments - Realized Resources	100	
Credit	480100	Undelivered Orders – Obligations, Unpaid		100

<b>Step 2: Posting Grant Expenses (B402 &amp; B134)</b>			<b>Year 1 Period 11</b>	
<b>Budgetary Entry</b>				
Debit	480100	Undelivered Orders – Obligations, Unpaid	100	
Credit	490100	Delivered Orders – Obligations, Unpaid		100
<b>Proprietary Entry</b>				
Debit	610000	Operating Expenses/Program Costs	100	
Credit	211000	Accounts Payable		100
Debit	310700	Unexpended Appropriations - Used - Accrued	100	
Credit	570000	Expended Appropriations - Used - Accrued		100

<b>Step 3: Drawdown Grant (B110 &amp; B235)</b>			<b>Year 1 Period 12</b>	
<b>Budgetary Entry</b>				
Debit	490100	Delivered Orders – Obligations, Unpaid	100	
Credit	490200	Delivered Orders - Obligations, Paid		100
<b>Proprietary Entry</b>				
Debit	211000	Accounts Payable	100	
Credit	101000	Fund Balance With Treasury		100
Debit	310710	Unexpended Appropriations - Used Disbursed	100	
Debit	570000	Expended Appropriations - Used - Accrued	100	
Credit	310700	Unexpended Appropriations - Used - Accrued		100
Credit	570010	Expended Appropriations - Disbursed		100

<b>Step 4a: Unused Grant Funds Returned . To record the collection of a refund of unused grant funds that results in a downward adjustment to a prior-year obligation. (C132 &amp; B234R)</b>			<b>Year 2 Period 1</b>	
<b>Budgetary Entry</b>				
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	20	
Credit	445000	Unapportioned - Unexpired Authority		20
<b>Proprietary Entry</b>				
Debit	101000	Fund Balance With Treasury	20	
Credit	610000	Operating Expenses/Program Costs		20
Debit	570010	Expended Appropriations - Disbursed	20	
Credit	310710	Unexpended Appropriations - Used Disbursed		20

<b>Step 4b: Unused Grant Funds Returned. [To record an adjustment to reinstate the delivered unpaid obligations for the grant expenses.] (Proposed New TC D109 &amp; B134)</b>			<b>Year 2 Period 1</b>	
<b>Budgetary Entry</b>				
Debit	445000	Unapportioned - Unexpired Authority	20	
Credit	490110	Reinstated Delivered Orders – Obligations, Unpaid		20
<b>Proprietary Entry</b>				
Debit	610000	Operating Expenses/Program Costs	20	
Credit	211000	Accounts Payable		20
Debit	310700	Unexpended Appropriations - Used - Accrued	20	
Credit	570000	Expended Appropriations - Used - Accrued		20

<b>Step 5: Drawdown Grant (B110 &amp; B235)</b>	<b>Year 2 Period 12</b>
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Budgetary Entry				
Debit	490100	Delivered Orders – Obligations, Unpaid	15	
Credit	490200	Delivered Orders - Obligations, Paid		15
Debit	211000	Accounts Payable	15	
Credit	101000	Fund Balance With Treasury		15
Debit	310710	Unexpended Appropriations - Used Disbursed	15	
Debit	570000	Expended Appropriations - Used - Accrued	15	
Credit	310700	Unexpended Appropriations - Used - Accrued		15
Credit	570010	Expended Appropriations - Disbursed		15

<b>Step 6: Grant Closeout - Unused Grant Funds Returned (C132 &amp; B234R)</b>	<b>Year 3 Period 1</b>
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Budgetary Entry				
Debit	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	5	
Credit	445000	Unapportioned - Unexpired Authority		5
Debit	101000	Fund Balance With Treasury	5	
Credit	610000	Operating Expenses/Program Costs		5
Debit	570010	Expended Appropriations - Disbursed	5	
Credit	310710	Unexpended Appropriations - Used Disbursed		5