

Refund of Expenditures Accounting Treatment

Fund Type

Same Fiscal Year as Expenditure

Different Fiscal Year than Expenditure

Pure GPR (not part of a pool)

Funds FD0112, FD0113, FD0114, FD0116, FD0117, FD0118, FD0119, FD0120, FD0121, FD0122, FD0126

Credit to fund and code of original expenditure

Credit to FD0100 as a RECEIPT, use revenue code 4305 RC88909

GPR/FEE pool (Block Grant Appr 11100)

Funds FD0101, FD0102, FD0103, FD0106, FD0109, FD0171, FD0403, FD0406, FD0601

Credit to fund and code of original expenditure

Credit to fund FD0131 as a RECEIPT, use revenue code 4305 RC88909

Exception if capital project refund uses 6052 SC00601, use account code 6052 SC00601 in fund FD0131

Fund FD0104 (Activity 2)

Credit to fund and code of original expenditure

Credit to fund FD0189 as a RECEIPT, use revenue code 4305 RC88909

Fund FD0104 (non-Activity 2)

Credit to fund and code of original expenditure

Credit to fund FD0132 as a RECEIPT, use revenue code 4305 RC88909

GPR - Sum Sufficient

Funds FD0110

Credit to fund and code of original expenditure

Credit to fund and code of original expenditure

Program Revenue - Continuing (Block Grant Apprs 12100, 15300, 19600)

FD0128, FD0131, FD0132, FD0133, FD0134, FD0135, FD0136, FD0137, FD0138, FD0156, 1FD057, FD0159, FD0181, FD0183, FD0184, FD0185, FD0187, FD0189, FD0195, FD0228, FD0232, FD0233, FD0234, FD0236, FD0250, FD0333, FD0433, FD0533, FD0620, FD0621

Credit to fund and code of original expenditure

Credit to fund and code of original expenditure

Program Revenue - Continuing (Non Block Grant)

Funds FD0127, FD0130, FD0165, FD0166, FD0199

Credit to fund and code of original expenditure

Credit to fund and code of original expenditure

Program Revenue - Sum Sufficient (Block Grant Appr 12400)

Funds FD0123

Credit to fund and code of original expenditure

Credit to fund and code of original expenditure

PR Federal - Continuing (Block Grant Appr 15400)

Funds FD0140 through FD0152, FD0154

Credit to fund and code of original expenditure

Credit to fund and code of original expenditure

SEG - Annual, Biennial

Funds FD0163, FD0169, FD0172, FD0174, FD0188, FD0191

Credit to fund and code of original expenditure

Contact UW System Controller's Office

SEG - Continuing

Funds FD0005, FD0161, FD0162, FD0170

Credit to fund and code of original expenditure

Credit to fund and code of original expenditure