

Refund of Expenditures Accounting Treatment

<u>Fund Type</u>	<u>Same Fiscal Year as Expenditure</u>	<u>Different Fiscal Year than Expenditure</u>
"Pure" GPR (not part of a pool)		
Funds 112, 113, 116, 117, 118, 119, 126	Credit to fund and code of original expenditure	Credit to fund 100 as a RECEIPT, use revenue code 9209
GPR/FEE pool (Block Grant Appr 111)		
Funds 101, 102, 103, 106, 109, 171, 402, 403, 406, 601	Credit to fund and code of original expenditure	Credit to fund 131 as a RECEIPT, use revenue code 9209 Exception if capital project refund uses 5805, use account code 5805 in fund 131
Fund 104 (Activity 2)	Credit to fund and code of original expenditure	Credit to fund 189 as a RECEIPT, use revenue code 9209
Fund 104 (non-Activity 2)	Credit to fund and code of original expenditure	Credit to fund 132 as a RECEIPT, use revenue code 9209
GPR - Sum Sufficient		
Funds 110	Credit to fund and code of original expenditure	Credit to fund and code of original expenditure
Program Revenue - Continuing (Block Grant Apprs 121, 153, 196)		
Funds 125 , 128, 131, 132, 133, 134, 135, 136, 137, 138 , 156, 157, 159, 181, 183, 184, 185, 187, 189, 195, 228, 233, 236 , 533, 620	Credit to fund and code of original expenditure	Credit to fund and code of original expenditure
Program Revenue - Continuing (Non Block Grant)		
Funds 127, 130, 165, 166, 199	Credit to fund and code of original expenditure	Credit to fund and code of original expenditure
Program Revenue - Sum Sufficient (Block Grant Appr 124)		
Funds 123	Credit to fund and code of original expenditure	Credit to fund and code of original expenditure
PR Federal - Continuing (Block Grant Appr 154)		
Funds 140 through 152	Credit to fund and code of original expenditure	Credit to fund and code of original expenditure
SEG - Annual, Biennial		
Funds 163, 169, 172, 174 , 188, 191	Credit to fund and code of original expenditure	Contact UW System Controller's Office
SEG - Continuing		
Funds 161, 162, 170	Credit to fund and code of original expenditure	Credit to fund and code of original expenditure

Last Revision Date: August 22, 2024