



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	10	CONTRACTS, GRANTS AND FEDERAL DRAWS	Effective Date	02/03/2016
Sub-section	03	Refunds of Expenditures – Federal Draw Related	Revision Date	02/03/2016
SAM Ref	n/a			

BACKGROUND

When an agency receives a refund or a rebate for a payment that they have made from Federal grant funds, an expenditure credit or “refund of expenditure” is recorded to reduce the grant expenditures, and ultimately return the previously-drawn Federal grant funds to the Federal Program Agency.

PROCEDURES

When entering the Direct Journal accounting entries for a Refund of Expenditure, choose the Analysis Type ‘GLE’ instead of ‘REV’ on the distribution accounting string. This allows it to be sent to Project Costing and processed as a negative BIL:

The screenshot shows the 'Create Accounting Entries' screen in the software. The breadcrumb trail is: Favorites > Main Menu > Accounts Receivable > Payments > Online Payments > Regular Deposit > Create Accounting Entries. The page title is 'Accounting Entries | Deposit Control'. The main form displays: Unit 50500, Deposit ID 796, Payment TEST123, Seq 1. The amount is 100.00 USD. There is a 'Complete' checkbox and an 'Entry Event' field. Below this is the 'Budget Status' section with a 'Distribution Lines' table. The table has columns: Distribution Sequence, *GL Unit, Speed Type, Line Amount, Currency, Analysis Type, Source Type, Category, and Subcategory. The first row shows: 1, 50500, Speed Type, -100.00, USD, GLE, and empty fields for Source Type, Category, and Subcategory. A 'Total' summary row shows: Lines 0, Total Debits 0.00, Currency USD, Total Credits 100.00, Currency USD, Net -100.00. At the bottom are buttons for Save, Return to Search, Notify, and Refresh.