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: