Federal Grant Refunds Processed in AP

Applies to all federal grant refunds except fund 50650

Is the Grant Award Open or Closed? (See note 1)	Is the Appropriation / Segregation Active or Lapsed?	Did this project have charges to another active appropriation?	Are there sufficient project charges in the other active appropriation to offset the refund?	Does the federal agency allow the refund to be applied to an alternate award? (See note 2)	Are there sufficient alternate project charges to offset the refund?	Process (See GFO Chapter IX.8) Note: Any reference to Billing/AR refers to those grants where SFS is used to calculate the drawdown amount.
Open	Active					Enter ROA voucher in AP using original expenditure chartfields. This will reduce the award's draw amount in Billing/AR.
	Lapsed	Yes	Yes			Enter ROA voucher in AP using the original project ID and expenditure chartfields from the active appropriation/segregation. This will reduce the drawdown amount for the award in Billing/AR.
			No	Yes	Yes	Enter ROA voucher in AP using the alternate Project ID and expenditure chartfields from the active appropriation/segregation. This will reduce the drawdown amount in the alternate award in Billing/AR.
					No	Enter ROA in AP using revenue account code 32207, along with the original or alternate project ID. The refund will reduce the award's drawdown amount in Billing/AR. When enough charges exist in the original or alternate Project ID to be able to absorb the refund amount, a hybrid journal entry should be entered to credit expenditures and debit account code 32207.
				No		Enter ROA in AP using revenue account code 32207, along with the original project ID. The refund will reduce the award's drawdown amount in Billing/AR. When enough charges exist in the original Project ID to be able to absorb the refund amount, a hybrid journal entry should be entered to credit expenditures and debit account code 32207.
		No		Yes	Yes	Enter ROA voucher in AP using the alternate Project ID and expenditure chartfields from the active appropriation/segregation. This will reduce the drawdown amount in the alternate award in Billing/AR.
					No	Enter ROA in AP using revenue account code 32207, along with the original or alternate Project ID. The refund will reduce the award's drawdown amount in Billing/AR. When enough charges exist in the original or alternate Project ID to be able to absorb the refund amount, a hybrid journal entry should be entered to credit expenditures and debit account code 32207.
				No		Enter ROA in AP using revenue account code 32207, along with the original project ID. The refund will reduce the award's drawdown amount in Billing/AR. Agency should increase or create a project child budget associated with an active appropriation in order to spend the refund. When enough charges exist in the original Project ID to be able to absorb the refund amount, a hybrid journal entry should be entered to credit expenditures and debit account code 32207.

Federal Grant Refunds Processed in AP

Applies to all federal grant refunds except fund 50650

	Does the federal agency allow the refund to be applied to an alternate award? (See note 2)	Are there sufficient subsequent year project charges to offset the refund?	Process
Closed	Yes	Yes	Enter ROA voucher in AP using the alternate Project ID and expenditure chartfields of the active appropriation/segregation. This will reduce the drawdown amount in the alternate award in Billing/AR.
		No	Enter ROA in AP using revenue account code 32207, along with the alternate Project ID. The refund will reduce the award's drawdown amount in Billing/AR. When enough charges exist in the alternate Project ID to be able to absorb the refund amount, a hybrid journal entry should be entered to credit expenditures and debit account code 32207.
	No	→	Enter ROA in AP using revenue account code 36121. Refund will NOT reduce award's drawdown amount in Billing/AR. Agency creates a Single Payment Voucher for refund to the Feds.

Notes:

1.) An award may be considered closed in two instances:

        1.) It is closed on the federal system and will not be re-opened.

        2.) It is open on the federal system, but the agency has submitted a final report and will not submit a revised report.

2.) An alternate award may be:

        1.) A subsequent year's award that has an overlapping period with the original award.

        2.) A related award that the federal agency allows to be interchanged with the current award.