Procedures for Associated Operating Budgets
Fiscal Year 2006

How to Process Budget and Expense Transactions

The examples described in this document use one revenue budget and one expense budget for program 13021. Each program listed in the previous section is set up in this way, with the appropriate department, fund source and function. The chartstrings for the examples are:

<table>
<thead>
<tr>
<th>Type of Budget</th>
<th>Dept ID</th>
<th>Fund</th>
<th>Fund Source</th>
<th>Program</th>
<th>Function</th>
<th>Property</th>
<th>Account</th>
<th>Budget Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Revenues</td>
<td>053001</td>
<td>111</td>
<td>10000</td>
<td>13021</td>
<td>051</td>
<td>00000</td>
<td>46000</td>
<td>2005</td>
</tr>
<tr>
<td>General Expenses</td>
<td>053001</td>
<td>111</td>
<td>10000</td>
<td>13021</td>
<td>401</td>
<td>00000</td>
<td>64000</td>
<td>2005</td>
</tr>
</tbody>
</table>

The Other Revenues 46000 budget is associated with the General Operating 64000 expense budget. When revenue is received, the available budget for General Operating 64000 expenses will increase by the amount of revenue recognized in Other Revenues 46000. The association does not impact the Revised Budget; it impacts the Available Budget.

Recognized revenue accumulates at the Other Revenues 46000 budget level. Revenues may be recognized at any of the following accounts which are under Other Revenues 46000:

- 42090 – Fees Other
- 46010 – Other Revenue Conference Fees
- 46050 – Other Revenue Membership Fees
- 46200 – Other Miscellaneous Revenues
- 46205 – Other Revenue University Funds

The budget at General Operating 64000 may be expended at any of these accounts:

- 64010 - Advertising
- 64355 - Computer Software under 5K
- 64410 - Contract Services
- 65010 - Licensing Permits Fees
- 65020 - Dues and Memberships
In order to use funds in budgeted expense accounts other than General Operating 64000, it will be necessary to process budget transfers to accounts such as PCard 68370 or Salary BC Students 53311. The system will permit the transfer of funds from General Operating 64000 as long as the Available Budget is sufficient, even if there is no Budget/Revised Budget. (See screen print #2 below.)
If the department administrators require a transfer of funds externally from Fund 100 to the program budget, this process could be followed:

1. Department Administrator creates a budget transfer and saves the transfers. The transfer will be saved with an error because of the Inter-Fund restriction on budget transfers.

2. The Department Administrator contacts the Budget Office via email or phone to request review and approval of the transfer.

3. The Budget Office either approves the transfer, or notifies and works with the Department Administrator regarding budget issues.

The screen prints below describe the changes which occur when the budgets are associated and budget transactions are processed.
1. **Screen Print #1** Cash deposits increase the recognized revenue amount at *Misc. Revenues 46200.*
2. **Screen Print #2** When the *Other Revenues 46000* is associated to *General Operating 64000*, revenue which is recognized at *Misc. Revenues 46200* increases the available budget of *General Operating 64000*. 
3. **Screen Print #3** Budget transfers and journals which add funding to the *General Operating 64000* budget increase the total Budget/Revised Budget and the Available Budget. The Available Budget is made up of recognized revenue and budget transactions.