

## 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:

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

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

65210 - Equipment Repair Maint  
65220 - Equipment Rental or Lease  
65230 - Equipment Major over 5000  
65240 - Equipment Minor 5000 Under  
65260 - Equipment Vehicle  
65310 - Extraordinary Expense  
65410 - Flowers  
65510 - Gifts Memorials  
68010 - Mailing Postage Freight  
68150 - Meetings and Meals  
68301 - Print and Reproduction  
68302 - Print Catalogs Bulletins ov 5k  
68350 - Prizes and Awards  
68380 - PCard Correction  
68390 - Professional Independent Svcs  
68510 - Royalty Copyright Expense  
68710 - Supplies Books and Periodicals  
68730 - Supplies General  
68740 - Supplies Laboratory  
68750 - Supplies Media Purch Rent  
68901 - Travel Consulting  
68902 - Travel Domestic  
68903 - Travel Foreign

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*.

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### Budget Details

Business Unit	Ledger Group	Department	Fund Code	Fund Source	Program Code	Function	Property	Account	Budget Period
EAGLE	REVBUDGETS	053001	111	10000	13021	051	00000	46200	2005

#### Ledger Amounts

Revenue Estimate:	0.00 USD	<b>Max Rows</b>	100
Recognized Revenue:	2,978.00 USD	<a href="#">Attributes</a>	
Collected Revenue:	0.00 USD	Parent / Children	
		<a href="#">Associated Budgets</a>	
Uncollected Revenue (Rec-Coll):	2,978.00 USD		

#### Available Budget

Without Tolerance:	-2,978.00 USD	Percent:	(0%) <a href="#">Forecasts</a>
With Tolerance:	-2,978.00 USD	Percent:	(0%)

#### Budget Exceptions

Exception Errors:	0	Exception Warnings:	1	<a href="#">Budget Exceptions</a>
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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*.

**Budget Details**

Business Unit	Ledger Group	Department	Fund Code	Fund Source	Program Code	Function	Property	Account	Budget Period
EAGLE	EXPBUDGETS	053001	111	10000	13021	401	00000	64000	2005

**Ledger Amounts**

Budget: 0.00 USD

Expense: 0.00 USD

Encumbrance: 0.00 USD

Pre-Encumbrance: 0.00 USD

Associate Revenue: 2,978.00 USD

**Available Budget**

Without Tolerance: 2,978.00 USD Percent: (0%) Forecasts

With Tolerance: 2,978.00 USD Percent: (0%)

**Budget Exceptions**

Exception Errors: 0 Exception Warnings: 0 Budget Exceptions

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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.

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### Budget Details

Business Unit	Ledger Group	Department	Fund Code	Fund Source	Program Code	Function	Property	Account	Budget Period
EAGLE	EXPBUDGETS	053001	111	10000	13021	401	00000	64000	2005

**Ledger Amounts**

<b>Budget:</b>	500.00 USD	<b>Max Rows</b>	100
<b>Expense:</b>	0.00 USD	<a href="#">Attributes</a>	
<b>Encumbrance:</b>	0.00 USD	Parent / Children	
<b>Pre-Encumbrance:</b>	0.00 USD	<a href="#">Associated Budgets</a>	

**Associate Revenue:** 2,978.00 USD

**Available Budget**

<b>Without Tolerance:</b>	3,478.00 USD	<b>Percent:</b>	(695.6%) <a href="#">Forecasts</a>
<b>With Tolerance:</b>	3,478.00 USD	<b>Percent:</b>	(695.6%)

**Budget Exceptions**

<b>Exception Errors:</b>	0	<b>Exception Warnings:</b>	0	Budget Exceptions
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