

Budgets for Campus Activity Funds

Campus Activity Funds (fund 461) are **budgeted when received (deposited)** and [roll over each fiscal year](#).

Campus Activity Funds are budgeted as Estimated Revenue (budget debits) and Expense Appropriations (budget credits) and the total for each must equal for each Campus Activity group.

$$461.xx.5xxx.xx.ORG.Y.xx.LOC = 461.xx.6xxx.xx.ORG.Y.xx.LOC$$

The Campus Activity Deposit & Budget Form includes both DEPOSIT accounts for posting as Cash Receipts and BUDGET accounts for posting as Budget Journal Entries. The total DEPOSIT portion must match the pink deposit ticket attached.

- The **DEPOSIT** portion is posted as Cash Receipt (CR) debits (increases) to Cash (object 1111) and credits to the accounts listed in the DEPOSIT section of the form. If revenue (object 5xxx), these items appear in the Real Revenue column of the Transaction detail for these accounts in iTCCS (FINC/FINCINQ).
- The **BUDGET** portion is posted as Budget Journal Entry (GJ) debits to the accounts listed in the DEPOSIT section of the form and credits to the accounts listed in the BUDGET section of the form. If revenue and expense, then these items appear in the Est. Revenue (5xxx) and Appropriation (6xxx) columns of the Transaction detail for these accounts in iTCCS.
 - If the DEPOSIT section includes receipts for items **other than revenue**, such as expense reimbursements (object 6xxx) or payments received for receivables (object 12xx), then it does **not** appear in the BUDGET section and there is **no** Budget Journal Entry. Only the DEPOSIT portion is posted as a debit (increase) to Cash (object 1111) and a credit to the account listed.

Campus Activity **BUDGET CHANGES** can be submitted in iTCCS using the BCR Expenditures Only screen WFN7430 as long as they are **within the same Campus Activity group (ORG and LOC)** and include whole dollars only.

- If a Campus Activity budget change is needed including cents, use the Campus Activity Budget Change – with cents form.

Campus Activity **revenue payments** (objects 5xxx) such as library fine refunds (object 5749) and fund-raiser payments to vendors (object 5759) are **budgeted when paid**. Therefore a copy of the payment vouchers for all Campus Activity revenue (5xxx) payments is kept by the Accountant to attach to each budget change for supporting documentation. These budget changes can be submitted using the GJ UPLOAD TEMPLATE with credits to the revenue account in the Budget Estimated Rev column and debits to the appropriate expense account in the Budget Exp Appropriation Amount column.

Campus Activity **fund transfers involving revenue accounts** are also budgeted on the Funds Transfer Form and designated as “BUDGET” along with the journal entry for the funds transfer.