



Minnesota Management and Budget Statewide Operating Procedure

Minnesota Management and Budget, Accounting Services
Issued: January 21, 2015

Number 0602-11.1
Revised: N/A

Seminar and Workshop Fees

Objective

To account for expenditures and receipts related to agency-conducted seminars, conferences and workshops when funds have not been directly appropriated for this purpose.

General Procedures

Step	Action	Responsible Party	Timeline
1.	Determine the need for conducting a seminar or workshop for which funds have not been directly appropriated.	Appropriate Agency Personnel	N/A
2.	Send request to Executive Budget Officer (EBO) that an appropriation budget be established in the Special Revenue Fund (Fund 2000) to receive seminar and workshop fees.	Agency - Accounting Division	Reasonable amount of time prior to seminar
3.	EBO will review and approves the request. SWIFT Module Support personnel will then enter the budget, using the appropriation type code 04 to allow carryover and budgetary authority which will allow encumbrances to be entered based on estimated receipts.	MMB – Budget and Accounting Services Divisions	Within a reasonable amount of time of the request being sent.
4.	After the appropriation budget is established, estimate the amount of receipts that will be generated by the seminar or workshop and set up a revenue budget. The receipts will be dedicated to the seminar or workshop account 513304.	Agency - Accounting Division	N/A
5.	Allot planned expenditures according to established SWIFT procedures.	Agency - Accounting Division	N/A
6.	Receipts from non-state participants should be deposited using the regular billing process through the Statewide Integrated Financial Tools (SWIFT) system. Receipts from state-participants should be processed through the bilateral netting process.	Agency - Accounting Division	N/A
7.	At fiscal year-end, review the unobligated balance of the seminar or workshop accounts. Determine if the dollar amounts will be expended in the following year.	Agency - Accounting Division	N/A

Step	Action	Responsible Party	Timeline
8.	All balances that will not be expended in the following fiscal year must be transferred to the General Fund Account (Fund:1000 AppropID:G9R0017, FinDeptID:G9R13036) prior to fiscal year closing.	Agency - Accounting Division	N/A

Related Policies and Procedures

[MMB Statewide Operating Policy 0602-11 Seminar and Workshop Fees](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-6/0602-11-seminar-workshop-fees-policy.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-6/0602-11-seminar-workshop-fees-policy.pdf)

[Chapter 3 Statewide Operating Procedures](http://mn.gov/mmb/accounting/state-financial-policies/ch3.jsp) (http://mn.gov/mmb/accounting/state-financial-policies/ch3.jsp)

- MMB Statewide Operating Procedure 0301.01.1 Establishing Appropriation Accounts – updated document coming soon.
- MMB Statewide Operating Procedure 0301.01.8 Revenue Budgets – updated document coming soon.
- MMB Statewide Operating Procedure 0304.01.1 Appropriation Transfers – updated document coming soon.