

# Summary of Contents

## Volume I - Accounting Policies and Procedures

### *Introduction*

Sub-Section 1	Purpose
Sub-Section 2	Basis of Accounting
Sub-Section 3	Department of Administration Responsibilities
Sub-Section 4	Manual Maintenance

### *Section I Overview*

Sub-Section 1	Account Codes
Sub-Section 2	Account Tables
Sub-Section 3	Chart of Account Maintenance
Sub-Section 4	Table Access
Sub-Section 5	WiSMART Security
Sub-Section 6	Approval Audit Trail
Sub-Section 7	Reports
Sub-Section 8	Processing

### *Section II Budgetary Accounting*

Sub-Section 1	Appropriations
Sub-Section 2	GFS Appropriation Types
Sub-Section 3	Appropriation Increases/Decreases
Sub-Section 4	Sum Sufficient Appropriations
Sub-Section 5	Calendar Year Appropriations
Sub-Section 6	Budget Loading
Sub-Section 7	WiSMART Budgets
Sub-Section 8	Conversion of Clearing Appropriations

### *Section III General Accounting*

Sub-Section 1	WiSMART Journal Vouchers
Sub-Section 2	Journal Voucher Junior
Sub-Section 3	Recurring Payment Voucher
Sub-Section 4	Fiscal year Accounting and Coding
Sub-Section 5	Monitoring Appropriations

### *Section IV Encumbrances*

Sub-Section 1	Requisitions
Sub-Section 2	Encumbrances
Sub-Section 3	Purchase Orders
Sub-Section 4	Purchase Order Printing
Sub-Section 5	Vendor File Maintenance
Sub-Section 6	Year-End Carryover
Sub-Section 7	Carryover of Encumbrance
Sub-Section 8	Fiscal Year-End Review
Sub-Section 9	Cancellation of Prior Year Encumbrances

## *Section V Expenditures*

Sub-Section 1	General
Sub-Section 2	WiSMART Payment Vouchers
Sub-Section 3	Invoice Review
Sub-Section 4	Scheduling Payments
Sub-Section 5	Holding a Payment
Sub-Section 6	Vendor Refund
Sub-Section 7	Prompt Payment
Sub-Section 8	Manual Warrant Check
Sub-Section 9	Contingent Funds
Sub-Section 10	Employee Travel
Sub-Section 11	1099 Reporting
Sub-Section 12	Capital Expenditures
Sub-Section 13	Purchasing Card
Sub-Section 14	Electronic Funds Transfers

## *Section VI Revenues*

Sub-Section 1	Cash Receipts
Sub-Section 2	Gifts, Donations, Grants and Trusts
Sub-Section 3	Accounts Receivable
Sub-Section 4	Incidental Receipts
Sub-Section 5	Miscellaneous Receipts
Sub-Section 6	Refund of Expenditures

## *Section VII Project Accounting*

Sub-Section 1	Project Table Maintenance
Sub-Section 2	Budget Appropriation
Sub-Section 3	Establish New Capital Project
Sub-Section 4	Modify Existing Capital Project
Sub-Section 5	Encumber Major Contracts
Sub-Section 6	DFD Contract Payments
Sub-Section 7	Agency Encumbrances to Capital Projects
Sub-Section 8	Subsection Removed
Sub-Section 9	Subsection Removed
Sub-Section 10	Subsection Removed
Sub-Section 11	Establish New Non-capital Project
Sub-Section 12	Modify Existing Non-capital Project
Sub-Section 13	Accounting Transactions Referencing Projects

## *Section VIII Vendor File*

Sub-Section 1	Vendor File Maintenance
---------------	-------------------------

*Appendix A - Phase I Report Inventory*

*Appendix B - Chart of Accounts*

