

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

SECTION:	II Budgetary Accounting	EFFECTIVE DATE:	July 1, 1993
SUB-SECTION:	2 - GFS Appropriation Types	REVISION DATE:	July 1, 1993
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GFS APPROPRIATION TYPES

There is a field on the AP transaction called the 'APPR TYPE' that is used to determine what happens to the budget of an appropriation at the end of a fiscal year (i.e. whether budget is carried forward or lapsed). See Establish an Appropriation in the WiSMART procedures Manual for data entry procedures. When the State Controller's Office (SCO) or the budget office enters a new appropriation, one the following APPR TYPE's need to be coded:

<u>State Appropriation Type</u>	<u>APPR TYPE (on the AP transaction)</u>
Annual - General Purpose Revenue (GPR)	01
Annual - Program Revenue (PR)	04
Continuous	04
Sum Sufficient	01
Biennial - First Year (GPR & PR)	04
Biennial - Second Year (GPR)	01
Biennial - Second Year (PR)	04
Clearing	01

There are some exceptions to this. The rule is, if an appropriation will lapse this year (neither budgetary balance nor cash balance will carry forward) it is a type 01. If any balance will carry forward it is a type 04.

The State Appropriation Source is also a required field on the AP transaction. The list of possible sources includes:

GPR	General Purpose Revenues
PRO	Program Revenues
PRS	Program Revenue Service
PRF	Federal Program Revenue
SEG	State Segregated Revenue
SEGF	Federal Segregated Revenue
SEGU	Unassigned Segregated Revenue
SEGL	Local Segregated Revenue
SEGS	Segregated Revenue Service
SEGO	Other Segregated
