

**STATE OF WISCONSIN  
STATE ACCOUNTING MANUAL**

<b>SECTION:</b>	II Budgetary Accounting	<b>EFFECTIVE DATE:</b>	July 1, 1993
<b>SUB-SECTION:</b>	3 - Appropriation Increases/Decreases	<b>REVISION DATE:</b>	July 1, 1993
<b>SUBJECT:</b>	Policy and Procedure	<b>PAGE:</b>	1 of 1

**APPROPRIATION INCREASES AND TRANSFERS**

The State Controller's Office (SCO) is responsible for increasing unallocated (\*\*U) balance appropriation units for Statutory Budget Increases. Once this has been accomplished, the recipient agency can enter a Transfer Appropriation(TA) transaction in order to move the incremental funds from the unallocated balance appropriation unit to the desired appropriation units (allotment lines). This TA transaction must also be approved by the Budget Office. See Transfer Appropriation in the WiSMART Procedures Manual for data entry procedures.

When requesting an appropriation unit increase, or transfer, agencies should submit a detailed narrative explanation and transaction screen print to the Budget Office for approval. If the Budget Office denies the request a screen print and written explanation for the denial will be sent back to the agency. An appropriation transfer that has been rejected will be displayed in the suspense file as a rejected document (In addition, the approval column on the document in the suspense file will contain an 'n' in the approval field at the approval level that corresponds to the Budget Office's level of approval.). For budgetary transactions (AP,TA) agencies will have approval levels 1 & 2, the Budget Office will have levels 3 & 4 and the SCO level 5. Certain personnel in State Budget will also have level 5 approval to expedite emergency transactions.

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