

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

SECTION:	I Overview	EFFECTIVE DATE:	July 1, 1993
SUB-SECTION:	1 - Account Codes	REVISION DATE:	July 1, 1993
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ACCOUNT CODES

WiSMART processes every transaction based on the detail of the account string (e.g., Fund - Agency - Organization - Appropriation Unit - Object, 100 - 115 - 2000 - AB4 - 6300). A detailed discussion of the account code string components follows. See the Account Code Manual for specific codes.

Fund

The three character fund code is used to specify the statutory fund to which accounting transactions are applied. The WiSMART fund code maps to the fund code in the "old" system with the exception of old fund codes 02, 03, 05 and 09 which become fund 100. For all of the other funds a one digit prefix has been added to the fund, making the WiSMART fund a three digit code. The fund code must be entered on all WiSMART transactions.

Agency

The three digit agency code is used to specify the agency to which an encumbrance should be recorded. The WiSMART agency code maps to the department code of the "old" system. The agency code must be entered on all WiSMART transactions.

Organization

The four digit organization code is unique within agencies. Organization maps to the L1, L2 and L3 codes for many agencies. Agencies may establish spending and revenue budgets by organization. Reporting can also be done by organization. Agencies can develop a twelve layer hierarchical structure for each organization code depending on their organizational and reporting requirements. Organizations can be further divided into sub-organizations. Sub-organization is an optional two digit code unique within organization. Sub-organizations cannot be used for budgeting purposes. They are only used for reporting purposes. Agencies can decide whether or not they want to budget expenditures or revenues by organization, and whether or not the organization code is required on all WiSMART transactions.

Appropriation Unit

The three digit appropriation unit is required on all encumbrance, expenditure and revenue transactions. The first two digits of the WiSMART appropriation unit code map to the three digit numeric appropriation in the "old" system. The third digit designates the allotment line.

The fund availability and the pre-encumbered, encumbered, and expended amounts and cash receipts for the appropriation lines are maintained on the Appropriation Table (APPR).

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Activity

By coding a four digit activity code on a purchasing transaction, agencies can report on encumbrances by activity or cost center. The WiSMART activity code maps to the L2, L3 and project codes of the "old" system for some agencies. Agencies can chose not to use activity codes. If an agency budgets by activity within a fund, then the activity code must be entered on all WiSMART transactions for that fund. Activity has a hierarchical structure which consists of activity, activity class, activity category, activity type, and activity group which can be used for reporting. Agencies can decide whether or not they want to require the coding of the activity code on pre-encumbrance, encumbrance and revenue transactions. This option is set on the Fund/Agency Master Table (FAGY). The EXPB field under ACTV OPTIONS indicates whether or not the budget has been set to require activity codes on WiSMART expenditure transactions.

Object

The four digit object code is required on purchasing transactions. The WiSMART object code maps to the expenditure class code on the "old" system. The WiSMART object code must be entered on all purchasing transactions except in certain instances when a balance sheet account or revenue source code is specified. Object has a hierarchical structure which consists of object, object class, object category, object type and object group. Agencies may budget at any level in this hierarchical structure, with the exception of object group. Object codes can be further broken down into sub-objects. These codes are optional, but can be used for specific agency reporting needs. To ensure consistent usage and naming, SCO is responsible for controlling sub-object numbering.

Revenue Source

The four digit revenue source code is required on revenue transactions. The WiSMART revenue source code maps to the revenue class codes on the "old" system. The revenue source code is not required in certain instances when an object code or balance sheet account is appropriate. Revenue codes can be further broken down into sub-revenues. These codes are optional, but can be used for specific agency reporting needs. The SCO is responsible for maintaining the revenue and sub-revenue source codes.

Balance Sheet Account

Balance sheet accounts are used for accrual accounting to recognize expenditures when they are incurred but not yet paid and to record prepaid expenses. For most WiSMART transactions, the balance sheet account will be inferred from the transaction (For example, on an expenditure transaction, WiSMART credits accounts payable). Balance sheet accounts have a multi-level reporting roll-up hierarchy of class, category, type, and group.

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Reporting Category

The reporting category indicates that this purchase is also being charged to a grant. It should be entered on all grant transactions.

Job Number

If the expenditure transaction is for a capital project or an agency level project, the eight digit job number will indicate the project, subproject and phase on the transaction. If the transaction should reference a project, the project code must be entered in the job number field.
