

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

SECTION:	I Overview	EFFECTIVE DATE:	July 1, 1993
SUB-SECTION:	2 - Account Tables	REVISION DATE:	July 1, 1993
SUBJECT:	Policy and Procedure	PAGE:	1 of 4

WiSMART CHART OF ACCOUNT TABLES

WiSMART records all transactions based on the account code string of the line item. WiSMART account code strings are governed by Chart of Account tables. The major Chart of Account tables are discussed below.

Appropriation Table (APPR)

Each appropriation unit has an entry on the appropriation table. The State Controller's Office (SCO) is responsible for setting all control options for appropriations. Agencies should use this table to inquire on appropriation numbers in specific situations. This table also has current budget information for each appropriation.

Table field information

1. The status of an appropriation unit can be set to inactive to halt spending from the appropriation.
2. The Budgeted Authority Amount provides the allotment amount, a means to limit and control spending.
3. The transfers line shows a total of all transfers in and out of the appropriation unit, but does not record to which appropriation unit the transferred funds went.
4. The receipt information lines will only be important on the revenue appropriation units (**R).
5. The expense budget field shows the total budgeted amount of all expense budgets for this appropriation unit.
6. The current encumbrances and expenditures against this appropriation unit are also listed.

Fund Table (FUND)

There is one entry on the fund table for each State Statutory fund. Because many agencies may draw from the same fund, all options on the FUND table are set up centrally by the SCO. Control options are defined as follows:

1. Full control (C) - Accounting string and available budget checked
2. Presence control (P) - Accounting string only checked
3. No control (N) - Neither accounting string nor budget checked

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SUB-SECTION:	2 - Account Tables	REVISION DATE:	July 1, 1993
SUBJECT:	Policy and Procedure	PAGE:	2 of 4

Important FUND Fields

1. The expense budget option (C, P, or N) determines whether agencies have to establish expense budget lines before recording encumbrances or expenditures against this fund. This will be set to "P" for all funds. For funds completely within one agency, the agency may elect to have control set to "C".
2. The revenue budget option (P or N) determines whether agencies have to set up revenue budgets to record revenues to this fund. Revenue budget control will be set to "P".
3. The appropriation option determines whether appropriation units exist within this fund. It also sets whether expenditures are checked against the appropriation amount before being accepted. Appropriation control will be set to "C".

Fund Agency Table (FAGY)

Agencies can control most of the options on the FAGY table. However, changes to this table can only be made at the beginning of a fiscal year because any option set on this table affects all accounting transactions coded to the particular fund and agency on this table.

Important FAGY Table fields

1. The organization options determine to what extent an agency will use organizations for budgeting and expenditure control.
 - a. The expense budget option (Y, A or N) determines whether expense budgets are set up for each organization within the agency.

Y = Both expense budgets and transactions require an organization code

A = Organization is not allowed on the budget, but the organization code is required on transactions

N = Organization is not allowed on the budget, and the organization on the transaction is optional
 - b. The revenue budget option (also Y, A or N) determines whether revenue budgets are set up for each organization within the agency.
2. The activities option determines whether budgets are required for activities within the agency.
3. The federal aid options determine if federal grants are used by this agency and determine how the grant is inferred from the account code string.

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SECTION:	I Overview	EFFECTIVE DATE:	July 1, 1993
SUB-SECTION:	2 - Account Tables	REVISION DATE:	July 1, 1993
SUBJECT:	Policy and Procedure	PAGE:	3 of 4

4. The expense Budget option allows an agency to select whether they budget at the object code, class, category or type.

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

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SUB-SECTION:	2 - Account Tables	REVISION DATE:	July 1, 1993
SUBJECT:	Policy and Procedure	PAGE:	4 of 4

Object Table (OBJT)

The object table is set up and maintained by the SCO. It can be used as an on-line version of the object class code manual. Use this table to determine what class, category, and type a single object belongs.

Organization Table (ORGN)

The organization table is established by the agencies, and maintained by the SCO. Each organization unit within an agency should have an entry on this table.

ORGN Table field information:

1. The reporting relationship of the organization is shown by the Level Indicator. For example, a 3 means the organization reports to itself and two levels above it.
2. If accounting transactions should not be posted to an organization, the Status of the organization should be inactive (I).
3. The approval field will always be N. Document approval requirements are established by the SCO and at the agency level. Organizations will not be able to set their own approval requirements.
4. The budgeting organization levels indicate the various levels of budgeting within the agency. If an organization is a level 3, and the expense budget level is 2; then budgets accrue to the organization above it and not directly to it.
5. The reporting organization fields list the organization codes of all reporting levels above this particular organization.

Activity Table (ACTV)

Activity codes are defined by agencies and are setup and maintained by the SCO. The SCO will supply an agency with a range of activity numbers to utilize. Activity codes can be used to record events that may cross organizational boundaries.
