

STATE OF WISCONSIN
STATE ACCOUNTING MANUAL

SECTION:	VII Project Accounting	EFFECTIVE DATE:	November 22, 1999
SUB-SECTION:	2 - Budget Appropriation	REVISION DATE:	November 11, 1999
SUBJECT:	Policy and Procedure	PAGE:	1 of 1

BUDGET APPROPRIATION

Funding for state capital projects is appropriated from funds 490 and 495 in chapter 20 of the state statutes (20.866 and 20.867). All appropriations under 20.866 (Public Debt) are continuing and all but two under 20.867 (Building Commission). For the appropriations under 20.866, the state budget increases the life-to-date authority specified in each paragraph or "program purpose." Chapter 20 can also authorize new and rename existing purposes. Funding for state capital projects is typically provided through bonding (Fund 495), building trust funds (490) and agency participation. One or more of these sources may fund capital projects.

Appropriation units are established for the project purposes under 20.866 (2) and 20.867 (2) for statutory funds 490 and 495, agencies 866 and 867 respectively. These appropriations will be incremented each year as necessary for newly budgeted amounts. An appropriation transaction (AP) is used to adjust WiSMART balances to Chapter 20 amounts in the text.

The state legislature enumerates these appropriations further, through legislated budget bills, for specific purposes or designations. When the related enumerations are known, appropriation transfer transactions (TA) will move the appropriated authority from 866 and 867 to the specified appropriation at the recipient agency. The *transfers-out* field on the agency appropriation table (EAP2) for 866 and 867 will reflect the total enumerations transferred to agency appropriations. The *available budget* field will reflect budgetary authority remaining to be enumerated. After all transfers have occurred most balances in the 866 and 867 appropriations will be \$0.00.

Because of the unique nature of the appropriation units for funds 490 and 495, they will not conform to the conventions used by other state appropriation units. For example, the budget allotment lines will be tracked through the project coding, not through individual appropriation units. Wherever possible, the appropriation units follow the paragraph alphas in 20.866 for fund 495. The appropriations for fund 490 (Building Trust Fund) will always begin with the letter "B" or "A." The appropriations at the recipient agency will follow this as closely as possible.

Most, but not all, of the appropriations relate to specific agencies. For budget appropriations that may be applied to more than one agency, the individual enumerated appropriation units will be set up under agencies 866 and 867. Currently these appropriations occur in 20.866 2 (yg), (ym), (z), and all appropriations in 20.867. When a project budget is being set up for an agency with funding from one of these appropriations, the same appropriation unit will be set up for that agency. An appropriation transfer (TA) will be made to the agencies on a weekly basis based on increased project budgets. Wherever possible, the entire enumeration will be transferred to a recipient agency if that enumeration is agency specific.

Each enumerated appropriation unit will be assigned a *sub-project* code when it is established. This 2 character alphanumeric code is part of the 8-character project code referenced by accounting transactions, and will be used in setting up the project budgets. Because of the limited characters available, the *sub-project* will not be able to be inferred from the appropriation unit.