

STATE OF WISCONSIN  
STATE ACCOUNTING MANUAL

<b>SECTION:</b>	VII Project Accounting	<b>EFFECTIVE DATE:</b>	February 8, 1999
<b>SUB-SECTION:</b>	7 - Agency Encumbrances to Capital Projects	<b>REVISION DATE:</b>	February 8, 1999
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**Agency Encumbrances to Capital Projects (All budget lines)**

All capital project encumbrances require approval by the project manager in the Department of Administration (DOA), Division of Facilities Development (DFD). After encumbrances have been approved the State Controller's Office (SCO) will apply final WiSMART approvals and process encumbrances. The purchase order transaction could be either a PO for intra-governmental contracts or a PD for contracts with outside vendors.

1. (Agency) Agency completes purchase order transaction on-line (PO or PD). The purchase "order type" must always be **P** for PD transactions. After completing the transaction, it is quick-edited (**Q** in Action field). When all errors, other than "Capital Funds Approval Req'd", have been corrected a screen print is made and sent with supporting documentation to SCO.  
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*(See Section 3 of Volume II of the State Accounting Manual for detailed instructions on processing encumbrance transactions in WiSMART.)*
2. (SCO) SCO receives vendor purchase order documentation from owner agency. A routing memo is attached to the documents and they are submitted to the responsible DFD project manager for approval.
3. (DFD) The project manager receives purchase order documents from SCO.
4. (DFD) The project manager either approves and signs off on the routing memo or indicates that the encumbrance is not approved and returns the documentation to SCO.
5. (SCO) SCO receives purchase order documents from DFD project manager. Approved purchase orders are reviewed and approved on WiSMART. The transaction is wait-updated for immediate processing. Unapproved encumbrances are deleted from the WiSMART suspense file (SUSF) and returned to the owner agency.
6. (DOA) Purchase order is printed centrally and sent to owner agency, or printed locally.
7. (Agency) Receive printed purchase orders from SCO for approved encumbrances. Receive documentation with routing memo for both approved and disapproved encumbrances. Approved encumbrances should be matched to printed purchase orders.