

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

SECTION:	V Expenditures	EFFECTIVE DATE:	July 1, 1993
SUB-SECTION:	1 - General	REVISION DATE:	July 1, 1993
SUBJECT:	Policy and Procedure	PAGE:	1 of 1

GENERAL

No expenditures may be made without authority of law, or prior to an appropriation of money by the state to pay the debt or liability, or in excess of an appropriation of money by a state agency to pay such debt or liability. Any person or persons who violate this policy may be required under s. 20.903 (1) to forfeit not less than \$200 nor more than \$1,000.
