



STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

Annual Appropriation Certifications (Form 78's)

The breadcrumbs for the Form-78's are:

[Main Menu](#) > [State of Wisconsin \(STAR\)](#) > [General Ledger](#) > [Annual Approp. Certification](#)

NOTE: The Commitment Control ledger is based on the Statutory Fund number (e.g. "S100") vs. the detail fund (e.g. "10000"). You must key an "S" before the three digit fund number when searching by Fund.

Executive Appropriations (appropriations that do not collect revenues, can only record expenditures)

Budget Authorizations

The Budget Authorizations amount is the total budget for the specific appropriation. The Budget Overview can be used to verify this amount.

- The **Current Appropriation** – the current year budget amount.
- The **Balance from Prior Year, if applicable** – the amount of carryforward spending authority or encumbrance balance rolled forward, which has a Bud Ref of the Prior Year.
- **Reverted Amount, if applicable** – is the amount of budget authority that was reverted.

KK Ledger (Commitment Control)

The KK Ledger Section can be verified using the Budget Overview screen, which is also shown below.

- **Ledger CC APPR BD** – shows the budget amount by each allotment line and can be verified using the Budget Overview.
- **Ledger CC APPR EN** – is the amount of encumbrance from the Budget Overview by allotment line and then the total.
- **Ledger CC APPR EX** – is the amount of expense from the Budget Overview by allotment line and then the total.
- **Ledger CC APPR PR** – is the amount of pre-encumbrance from the Budget Overview by allotment line and then the total. This amount should be zero, or not appear. If there is an amount it means that a requisition is outstanding, but never converted to an encumbrance.

Appropriation Attributes

The Appropriation Attributes Section contains the appropriation's information like: Chapter 20 reference, funding source, expense type, etc.

Appropriation Summary

- **Appropriation Available** – is the total from the Ledger CC_APPR_BD found under the KK Ledger Section
- **Expenses** – is the total from the Ledger CC_APPR_EX found under the KK Ledger Section
- **Transfers** – Account Codes 0000010 through 0000020
- **Unliquidated Encumbrances** – is the total from the Ledger CC_APPR_EN found under the KK Ledger Section
- **Closing Balance** – Is the total of the Appropriation Available – Expenses – Transfers – Unliquidated Encumbrances



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Example Form 78 for Executive Appropriation

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Finance Production

Fund Code S100 Fiscal Year 2017
 Appropriation 10100 General program operations

Budget Authorizations

	Amount
Current Appropriation	\$2,922,700.000
Total	\$2,922,700.000

KK Ledger

Ledger CC_APPR_BD

Account		Amount
A000000	Alt 0 Unallocated Reserve	\$0.000
A000001	Alt 1 Perm /Project Salaries	\$1,814,600.000
A000002	Alt 2 LTE/Misc Salaries	\$15,300.000
A000003	Alt 3 Fringe Benefits	\$763,600.000
A000004	Alt 4 Sup and Svcs/Perm Pro	\$329,200.000
Total		\$2,922,700.000

Ledger CC_APPR_EN

Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$3,803.280
Total		\$3,803.280

Ledger CC_APPR_EX

Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$1,456,500.970
A000002	Alt 2 LTE/Misc Salaries	\$11,393.230
A000003	Alt 3 Fringe Benefits	\$613,863.720
A000004	Alt 4 Sup and Svcs/Perm Pro	\$307,080.270
Total		\$2,388,838.190

Ledger CC_APPR_PR

Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$0.000

Appropriation Attributes

Attribute	Attribute Value	Description
ALPHA	A	
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	E	Executive
EXP_TYPE	S	State Operations
FUND_SOURCE	GPR	General Purpose Revenues
PROGRAM	01	Instructional technology
TOP_10	AL	All Others

Verify See certification statements below

Appropriation Summary

Appropriation Available	\$2,922,700.000
Expenses	\$2,388,838.190
Transfers	\$0.000
Unliquidated Encumbrances	\$3,803.280
Closing Balance	\$530,058.530



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Budget Overview for Executive Appropriation Example

Ledger Group CC_APPROR

Type of Calendar Detail Budget Period

Amounts in Base Currency USD

Revenue Associated:

[Return to Criteria](#)

Max Rows

Display
Options

Ledger Totals (5 Rows)

Budget	2,922,700.00	Net Transfers	0.00
Expense	2,388,838.19		
Encumbrance	3,803.28		
Pre-Encumbrance	0.00		
Budget Balance	530,058.53		
Associate Revenue	0.00		
Available Budget	530,058.53		

Budget Overview Results

Personalize | Find | View All | | First 1-5 of 5 Last

	Fund	Appropriation	Account	Budget Period	Budget	Expense	Encumbrance	Pre-Encumbrance	Available Budget*	Pe
1	S100	10100	A000000	2017	0.00	0.00	0.00	0.00	0.00	
2	S100	10100	A000001	2017	1,814,600.00	1,456,500.97	0.00	0.00	358,099.03	
3	S100	10100	A000002	2017	15,300.00	11,393.23	0.00	0.00	3,906.77	
4	S100	10100	A000003	2017	763,600.00	613,863.72	0.00	0.00	149,736.28	
5	S100	10100	A000004	2017	329,200.00	307,080.27	3,803.28	0.00	18,316.45	

[Return to Criteria](#) *Notes



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Revolving Appropriations (appropriations that collect revenues and can record expenditures)

- **Balance from Prior Year** – is the Period 0 equity – Period 0 Accounts Receivable +/- prior year expenditure/balance sheet receivables. SCO will post a spreadsheet of the calculation of this balance.
- **Revenues** – based off collected revenues in the Commitment Control ledger (CC_REV_COL).

Budget Authorizations

The Budget Authorizations amount is the total budget for the specific appropriation. The Budget Overview can be used to verify this amount.

- The **Balance from Prior Year** – is the amount of encumbrance balance rolled forward, which has a Bud Ref of the Prior Year(s)
- The **Current Appropriation** – is the amount of current year total budget amount
- **Reverted Amount, if applicable** – is the amount of budget authority that was reverted.

KK Ledger (Commitment Control)

The KK Ledger Section information can be verified using the Budget Overview screen, which is also shown below.

- **Ledger CC APPR EN** – is the amount of encumbrance from the Budget Overview by allotment line and then the total.
- **Ledger CC APPR EX** – is the amount of expense from the Budget Overview by allotment line and then the total. Please note that if the appropriation has expenses for using a prior year Bud Ref and current year Bud Ref on the same allotment line that is one total on the Form 78. For example, allotment line 4 total is \$1,484,262.480 = Bud Ref 2016 \$166,219.00 + Bud Ref 2017 \$1,318,043.48.
- **Ledger CC APPR PR** – is the amount of pre-encumbrance from the Budget Overview by allotment line and then the total. This amount should be zero, or not appear. If there is an amount it means that a requisition is outstanding, but never converted to an encumbrance.

Appropriation Attributes

The Appropriation Attributes Section contains the appropriation's information like: Chapter 20 reference, funding source, expense type, etc.

Appropriation Summary

- **Program Revenue** – is the total revenue from the Commitment Control ledger (CC_REV_COL).
- **Expenses** – is the total from the Ledger CC_APPR_EX found under the KK Ledger Section
- **Transfers** – Account Codes 0000010 through 0000020
- **Closing Balance** – Is the total of the Program Revenue – Expenses – Transfers
- **Unliquidated Encumbrances** – is the total from the Ledger CC_APPR_EN found under the KK Ledger Section



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Example Form 78 for Revolving Appropriation

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Finance Production

Fund & Appropriation Summary by BU Find | View All First 1 of 1 Last

Fund Code S100 **Fiscal Year** 2017
Appropriation 82100 Computer system equipment, staff and services

Actuals

	Total Amt
Balance from Prior Year	\$0.000
Revenues	\$2,597,180.000

Budget Authorizations

	Amount
Reverted Amount	\$-53,127.000
Current Appropriation	\$2,420,800.000
Balance from Prior Year	\$219,346.000
Total	\$2,587,019.000

KK Ledger

Ledger CC_APPR_EN

Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$409,458.990
Total		\$409,458.990

Ledger CC_APPR_EX

Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$408,878.640
A000003	Alt 3 Fringe Benefits	\$124,351.500
A000004	Alt 4 Sup and Svcs/Perm Pro	\$1,484,262.480
Total		\$2,017,492.620

Ledger CC_APPR_PR

Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$0.000
Total		\$0.000

Appropriation Attributes

Attribute	Attribute Value	Description
ALPHA	K	
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	R	Revolving
EXP_TYPE	S	State Operations
FED_OR_SERVICE	S	Service
FUND_SOURCE	PR	Program Revenues
PROGRAM	08	Central administrative services

See certification statements below

Appropriation Summary

Program Revenue	\$2,597,180.000
Expenses	\$2,017,492.620
Transfers	\$0.000
Reverted Amount	\$-53,127.000
Closed Balance Continuing	\$579,687.380
Unliquidated Encumbrances	\$409,458.990



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Budget Overview for Revolving Appropriation Example

Ledger Group CC_APPROR

Type of Calendar Detail Budget Period

Amounts in Base Currency USD

Revenue Associated:

[Return to Criteria](#)

Max Rows

[Display Options](#)

Ledger Totals (5 Rows)

Budget	2,587,019.00	Net Transfers	0.00
Expense	2,017,492.62		
Encumbrance	409,458.99		
Pre-Encumbrance	0.00		
Budget Balance	160,067.39		
Associate Revenue	0.00		
Available Budget	160,067.39		

Budget Overview Results

Personalize | Find | View All | | First 1-5 of 5 Last

	Bud Ref	Fund	Appropriation	Account	Budget Period	Budget	Expense	Encumbrance	Pre-Encumbrance	
1		FY2017	S100	82100	A000001	2017	393,000.00	408,878.64	0.00	0.00
2		FY2017	S100	82100	A000002	2017	20,000.00	0.00	0.00	0.00
3		FY2017	S100	82100	A000003	2017	185,000.00	124,351.50	0.00	0.00
4		FY2016	S100	82100	A000004	2017	166,219.00	166,219.00	0.00	0.00
5		FY2017	S100	82100	A000004	2017	1,822,800.00	1,318,043.48	409,458.99	0.00



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Unassigned/Undetermined Appropriations (appropriations that can only collect revenues)

- **Balance from Prior Year** – is the Period 0 equity – Period 0 Accounts Receivable +/- prior year expenditure/balance sheet receivables. SCO will post a spreadsheet of the calculation of this balance.
- **Revenues** – based off collected revenues in the Commitment Control ledger (CC_REV_COL).

Appropriation Attributes

The Appropriation Attributes Section contains the appropriation's information like: Chapter 20 reference, funding source, expense type, etc.

Appropriation Summary

- **Revenue** – is the total revenue from the Commitment Control ledger (CC_REV_COL).
- **Transfers** – Account Codes 0000010 through 0000020
- **Closing Balance** – Is the total of the Program Revenue – Expenses – Transfers

Example Form 78 for Unassigned/Undetermined Appropriation

Fund & Appropriation Summary by BU Find | View All First 1 of 1 Last

Fund Code S100 Fiscal Year 2017
 Appropriation 100GE GPR Earned

Actuals	
	Total Amt
Balance from Prior Year	\$0.000
Revenues	\$902,700.000

Appropriation Attributes		
Attribute	Attribute Value	Description
APPR_TYPE	A	Annual Appropriation
ERU_INDICATOR	U	Undetermined
EXP_TYPE	S	State Operations
FUND_SOURCE	GPR	General Purpose Revenues
PROGRAM	01	Supervision of insurance industry

See certification statements below

Appropriation Summary	
Revenue	\$902,700.000
Transfers	\$0.000
Closing Balance	\$902,700.000

Appropriation Attributes



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The Appropriation Attributes Section contains information about the type of appropriation: Chapter 20 reference, funding source, expense type, etc.

Appropriation Type (from Chapter 20 budget schedule):

- Annual Appropriation - Unobligated/Unencumbered spending authority lapses at fiscal year-end.
- Biennial Appropriation – Unobligated/Unencumbered spending authority lapses at end of biennium.
- Continuing – Unobligated/Unencumbered spending authority will carry forward at fiscal year-end for executive appropriations.
- Sum Sufficient – Unobligated/Unencumbered spending authority lapses at fiscal year-end.

Fund Source (from Chapter 20 budget schedule):

- General Purpose Revenue - General Fund only
- Program Revenue – General Fund only
- Segregated Funds – all funds except general fund
- Clearing – can be used in all funds. Should be \$0 at fiscal year-end.
- Custody – can be used in all funds. Could have a balance at fiscal year-end.

Expense Type (Determined by State Budget Office):

- State Operations
- Aids to Individuals and Organizations
- Local Assistance

ERU Indicator (Determined by State Controller's Office):

- Executive Appropriations – appropriations that do not collect revenues, can only record expenditures.
- Revolving Appropriations – appropriations that collect revenues and can record expenditures.
- Unassigned/Undetermined – appropriations that only can collect revenues.

Program (from Chapter 20 budget schedule)

Alpha (from Chapter 20 budget schedule)

Please contact Cory Johnson or Karolyn Cassidy in SCO for assistance or questions related to verifying Annual Appropriation Certifications (Form 78's).