



## 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(s).
- **Reverted Amount, if applicable** – is the amount of budget authority that was reverted.

### KK Encumbrances and Expenditures (Commitment Control)

The KK Encumbrances and Expenditures 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 expenditures from the Budget Overview by allotment line and then the total.

### 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 Encumbrances and Expenditures Section
- **Expenditures** – is the total from the Ledger CC\_APPR\_EX found under the KK Encumbrances and Expenditures Section
- **Transfers** – Account Codes 0000010 and 0000020
- **Unliquidated Encumbrances** – is the total from the Ledger CC\_APPR\_EN found under the KK Encumbrances and Expenditures Section
- **Closing Balance** – Is the total of the Appropriation Available – Expenses – Transfers – Unliquidated Encumbrances



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

## Example Form 78 for Executive Appropriation

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

Fund Code S100 General Fund Fiscal Year 2018  
 Appropriation 10100 General program operations

**Budget Authorizations**

	Amount
Balance from Prior Year	\$41,505,530
Current Appropriation	\$6,493,132,000
Reverted Amount	\$-805,530
<b>Total</b>	<b>\$6,533,832,000</b>

**KK Encumbrances and Expenditures**

**Ledger CC\_APPR\_BD**

Account		Amount
A000000	Alt 0 Unallocated Reserve	\$1,000,000
A000001	Alt 1 Perm /Project Salaries	\$3,538,286.720
A000002	Alt 2 LTE/Misc Salaries	\$0.000
A000003	Alt 3 Fringe Benefits	\$1,355,705.220
A000004	Alt 4 Sup and Svcs/Perm Pro	\$1,571,640.060
A000007	Alt 7 Special Purpose	\$67,200.000
<b>Total</b>		<b>\$6,533,832,000</b>

**Ledger CC\_APPR\_EN**

Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$30,284.300
<b>Total</b>		<b>\$30,284.300</b>

**Ledger CC\_APPR\_EX**

Account		Amount
A000001	Alt 1 Perm /Project Salaries	\$3,270,027.980
A000003	Alt 3 Fringe Benefits	\$983,595.850
A000004	Alt 4 Sup and Svcs/Perm Pro	\$1,163,860.760
A000007	Alt 7 Special Purpose	\$67,147.000
<b>Total</b>		<b>\$5,484,631.590</b>

**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	Supervision and management
SCHEDULE_TYPE	AMOUNTS_IN_SCHEDULE	Amounts in the schedule
TOP_10	AL	All Others

[Verify](#) See certification statements below

**Appropriation Summary**

Appropriation Available	\$6,533,832.000
Expenditures	\$5,484,631.590
Transfers	\$0.000
Unliquidated Encumbrances	\$30,284.300
Closing Balance	\$1,018,916.110



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

## 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 (7 Rows)

Budget	6,533,832.00	Net Transfers	0.00
Expense	5,484,631.59		
Encumbrance	30,284.30		
Pre-Encumbrance	0.00		
Budget Balance	1,018,916.11		
Associate Revenue	0.00		
Available Budget	1,018,916.11		

### Budget Overview Results

Personalize | Find | View All | First 1-7 of 7 Last

	Bud Ref	Fund	Appropriation	Account	Budget Period	Budget	Expense	Encumbrance	Available Budget*	Percent Available
1	FY2018	S100	10100	A000000	2018	1,000.00	0.00	0.00	1,000.00	100.00
2	FY2018	S100	10100	A000001	2018	3,538,286.72	3,270,027.98	0.00	268,258.74	7.61
3	FY2018	S100	10100	A000002	2018	0.00	0.00	0.00	0.00	0.00
4	FY2018	S100	10100	A000003	2018	1,355,705.22	983,595.85	0.00	372,109.37	27.45
5	FY2017	S100	10100	A000004	2018	40,700.00	38,448.74	2,251.26	0.00	0.00
6	FY2018	S100	10100	A000004	2018	1,530,940.06	1,125,412.02	28,033.04	377,495.00	24.66
7	FY2018	S100	10100	A000007	2018	67,200.00	67,147.00	0.00	53.00	0.08

[Return to Criteria](#) \*Notes



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

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

#### **Statutory/Modified Cash Beginning Balance**

- **Equity Account Balance (3990000)** – is the Period 0 equity in account code 3990000.
- **Less: Period 0 AR** – is the Period 0 Accounts Receivable.
- **Statutory Balance Adjustment** – is the difference between the Period 0 equity less Period 0 AR and the Closed Balance from the prior year Form 78. This amount is populated in the General Ledger using account 3991000.

#### **Collected Revenue**

- **Actuals Revenue** – is the total revenue from the ACTUALS ledger.
- **Beginning AR** – is the Period 0 Accounts Receivable.
- **Less: Ending AR** – is the Period 12 (Ending) Accounts Receivable.
- **Non-Revenue Adjustment [AFR Ledger Account NOREVAR]** – is the amount populated by SCO in the AFR Ledger in account NOREVAR for non-revenue AR adjustment.

#### **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 Encumbrances and Expenditures (Commitment Control)**

The KK Encumbrances and Expenditures 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 \$537,095.70 = Bud Ref 2016 \$122,340.04 + Bud Ref 2017 \$349,680.00 + Bud Ref 2018 \$65,075.66.

#### **Appropriation Attributes**

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



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

## Appropriation Summary

- **Statutory Balance + Collected Revenue** – is the total statutory balance and collected revenue from the ACTUALS ledger.
- **Expenditures** – is the total from the Ledger CC\_APPR\_EX found under the KK Encumbrances and Expenditures Section
- **Transfers** – Account Codes 0000010 and 0000020.
- **Reverted Amount** – is the amount of budget authority that was reverted.
- **Closing Balance** – Is the total of the Statutory Balance + Collected Revenue – Expenditures – Transfers
- **Unliquidated Encumbrances** – is the total from the Ledger CC\_APPR\_EN found under the KK Encumbrances and Expenditures Section

## Example Form 78 for Revolving Appropriation

Fund Code S100      General Fund      Fiscal Year 2018  
 Appropriation 12900      Gifts, grants, settlements and publications

Statutory/Modified Cash Beginning Balance	
	Amount
Equity Account Balance (3990000)	\$3,306,087.770
Less: Period 0 AR	\$0.000
Statutory Balance Adjustment (3991000)	\$0.000

Statutory/Modified Cash Beginning Balance \$3,306,087.770

Collected Revenue	
	Amount
Actuals Revenue	\$318,801.910
Beginning AR	\$0.000
Less: Ending AR	\$0.000
Non-Revenue Adjustment [AFR Ledger Account NOREVAR]	\$0.000

Collected Revenue \$318,801.910

Statutory Balance + Collected Revenue \$3,624,889.680

Budget Authorizations	
	Amount
Balance from Prior Year	\$2,160,629.260
Reverted Amount	\$-38,289.220
Current Appropriation	\$253,189.220
<b>Total</b>	<b>\$2,375,529.260</b>

KK Encumbrances and Expenditures		
Ledger CC_APPR_EN		
Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$1,650,320.000
<b>Total</b>		<b>\$1,650,320.000</b>
Ledger CC_APPR_EX		
Account		Amount
A000004	Alt 4 Sup and Svcs/Perm Pro	\$537,095.700
<b>Total</b>		<b>\$537,095.700</b>

Appropriation Attributes		
Attribute	Attribute Value	Description
ALPHA	H	
APPR_TYPE	C	Continuing Appropriation
ERU_INDICATOR	R	Revolving
EXP_TYPE	S	State Operations
FUND_SOURCE	PR	Program Revenues
PROGRAM	01	Supervision of financial inst, securities reg and other

Verify See certification statements below

Appropriation Summary	
Statutory Balance + Collected Revenue	\$3,624,889.680
Expenditures	\$537,095.700
Transfers	\$0.000
Reverted Amount	\$-38,289.220
Closed Balance Continuing	\$3,087,793.980
Unliquidated Encumbrances	\$1,650,320.000



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Wisconsin Department of Administration – Division of Executive Budget and Finance

## 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 (4 Rows)

Budget	2,375,529.26	Net Transfers	0.00
Expense	537,095.70		
Encumbrance	1,650,320.00		
Pre-Encumbrance	0.00		
Budget Balance	188,113.56		
Associate Revenue	0.00		
Available Budget	188,113.56		

### Budget Overview Results

Personalize | Find | View All |  |  | First  1-4 of 4  Last

	Bud Ref▲	Fund▲	Appropriation▲	Account	Budget Period	Budget	Expense	Encumbrance	Available Budget*	Percent Available
1	FY2015	S100	12900	A000004	2018	0.00	0.00	0.00	0.00	
2	FY2016	S100	12900	A000004	2018	122,340.04	122,340.04	0.00	0.00	
3	FY2017	S100	12900	A000004	2018	2,000,000.00	349,680.00	1,650,320.00	0.00	
4	FY2018	S100	12900	A000004	2018	253,189.22	65,075.66	0.00	188,113.56	

[Return to Criteria](#) \*Notes



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

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

#### Collected Revenue

- **Actuals Revenue** – is the total revenue from the ACTUALS ledger.
- **Beginning AR** – is the Period 0 Accounts Receivable.
- **Less: Ending AR** – is the Period 12 (Ending) Accounts Receivable.
- **Non-Revenue Adjustment [AFR Ledger Account NOREVAR]** – is the amount populated by SCO in the AFR Ledger in account NOREVAR for non-revenue AR adjustment.

#### Appropriation Attributes

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

#### Appropriation Summary

- **Collected Revenue** – is the total revenue from the ACTUALS ledger.
- **Transfers** – Account Codes 0000010 and 0000020
- **Closing Balance** – Is the total of the Collected Revenue – Transfers

### Example Form 78 for Unassigned/Undetermined Appropriation

Fund & Appropriation Summary by BU		Find   View 100	First	1 of 136	Last
Fund Code S100	General Fund	Fiscal Year 2018			
Appropriation 100GE	GPR Earned				
<b>Collected Revenue</b>					
	Amount				
Actuals Revenue	\$56,920.430				
Beginning AR	\$0.000				
Less: Ending AR	\$0.000				
Non-Revenue Adjustment [AFR Ledger Account NOREVAR]	\$0.000				
<b>Collected Revenue</b>	<b>\$56,920.430</b>				
<b>Appropriation Attributes</b>					
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	Food safety and consumer protection			
<a href="#">Verify</a>		See certification statements below			
<b>Appropriation Summary</b>					
Collected Revenue	\$56,920.430				
Transfers	\$0.000				
Closing Balance	\$56,920.430				



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### **Appropriation Attributes**

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.

#### **Federal or Service:**

- Federal
- Service

#### **Expense Type (Determined by State Budget Office):**

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

#### **Schedule Type (Determined by State Budget Office):**

- All Moneys Received
- Amounts in the Schedule
- Black Box – appropriations do not appear in the Chapter 20 Schedule.
- Repealed– appropriations are no longer in Chapter 20.
- Sum Sufficient
- Other

#### **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).**