



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	11	PROJECT COSTING	Effective Date	7/1/2015
Sub-section	07	Capital Projects – Direct Payments	Revision Date	3/31/2015
SAM Ref	n/a			

BACKGROUND

Direct (unencumbered) payments and payments by state agencies for capital projects are typically not entered into the accounting system by the Division of Facilities Development. In these cases, payment vouchers are usually entered by the capital accounting section, but only after approved by DFD project managers.

POLICIES

1. When invoices are received directly by DFD staff, the capital accounting section or state agency staff, they must be properly approved by DFD project managers before payment voucher entry can be made by the capital accounting section.
2. Payment requests and invoices received for previous fiscal year services should be processed in the 13th month when possible.
3. A single check will be generated for multiple invoices and mailed out to the supplier (vendor) automatically unless specific alternative payment instructions are provided.

PROCEDURES

Additional procedures pending.