



**WISCONSIN ACCOUNTING MANUAL**  
 Department of Administration – State Controller’s Office

<b>Section</b>	<b>03</b>	<b>BUDGETING</b>	<b>Effective Date</b>	<b>7/1/2015</b>
<b>Sub-section</b>	<b>04</b>	<b>Sum Sufficient Appropriations</b>	<b>Revision Date</b>	<b>3/31/2015</b>
<b>SAM Ref</b>	<b>2-4</b>			

**BACKGROUND**

Sum Sufficient appropriations are appropriations which are legally expendable from a particular source in an amount necessary to accomplish a specific purpose. The amounts appropriated represent the most reliable estimate of the amounts that will be needed for the stated purpose.

The State Controller’s Office will utilize the estimate of expenditure amounts shown under s.20.005 as initial budgets. For sum sufficient appropriations whose estimated expenditure amounts are reported as zero in 20.005, an agency must submit a budget journal increase prior to initiating spending.

These s.20.005 estimates of expenditure and agency budget estimates will operate as spending limits. Any increases needed to sum sufficient budgets should be submitted through the budget journal.

**POLICIES**

1. Sum Sufficient increases will be reviewed by the State Budget Office and State Controller’s Office before the budget journal is processed.

**PROCEDURES**

Additional procedures pending.