



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

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<b>Section</b>	<b>04</b>	<b>ENCUMBRANCES</b>	<b>Effective Date</b>	<b>7/1/2015</b>
<b>Sub-section</b>	<b>01</b>	<b>Requisitions</b>	<b>Revision Date</b>	<b>3/31/2015</b>
<b>SAM Ref</b>	<b>4-1</b>			

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**PROCEDURES**

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Issuance of a requisition will reserve budget authority in STAR. When a purchase order is issued based on the requisition the reservation of the budget authority created by the requisition is replaced with a reservation (encumbrance) of the budget authority for the purchase order.