

**STATE OF WISCONSIN
STATE ACCOUNTING MANUAL**

SECTION:	II Budgetary Accounting	EFFECTIVE DATE:	July 1, 1993
SUB-SECTION:	1 - Appropriations	REVISION DATE:	July 1, 1993
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APPROPRIATIONS

All Appropriation Units will be numbered as follows. The first two digits will represent the Statutory appropriation as broken down by the State Budget Office (numeric appropriation). The third digit will represent the allotment line. (See the Chart of Accounts for a complete translation of the current "numeric" appropriation to the new two digit WiSMART format.) All Program Revenue (PR) State Appropriations will be set up on GFS as 12 different appropriation units. Each appropriation unit will have a two character prefix corresponding to a State numeric appropriation with the third digit indicating the allotment line (0-9). In addition, an appropriation unit will be set up for Unallocated Balances, Revenues and Balance Sheet transactions. The third digit of these appropriation units will be U, R, and B respectively. General Purpose Revenue (GPR) State appropriations will have 12 different appropriation units excluding the one for revenues. See the following example:

PR Appropriations

GPR Appropriations*

AA0	Unallocated Reserve**	AB0	Unallocated Reserve**
AA1	Permanent Salaries	AB1	Permanent Salaries
AA2	Limited Term Employees	AB2	Limited Term Employees
AA3	Fringe Benefits	AB3	Fringe Benefits
AA4	Supplies and Services	AB4	Supplies and Services
AA5	Permanent Property	AB5	Permanent Property
AA6	Local Assistance	AB6	Local Assistance
AA7	Special Purpose	AB7	Special Purpose
AA8	Aids to Inds. and Orgs.	AB8	Aids to Inds. and Orgs.
AA9	Cost Allocations	AB9	Cost Allocations
AAU	Unallocated Balance***	ABU	Unallocated Balance***
AAB	Balance Sheet****	ABB	Balance Sheet****
AAR	Revenue		

* GPR-earned appropriations will be translated just like any other appropriation (i.e., appropriation 100 translates DE). However, there will be no spending allotment lines (1-9) only the revenue line (i.e., appropriation 100 will translate to DER).

** All **0 appropriation units should be set up as inactive so that transactions cannot be processed against them. The SCO is responsible for deactivating an appropriation. This is accomplished by entering an Appropriation Setup transaction with the 'ACT' field = 'D'. In order to transfer amounts out of this appropriation unit it must first be Activated, 'ACT' field = 'A'.

*** Unallocated Balance **U is used when a statutory appropriation is increased, or when agencies receive additional federal funding and need to increase the amount of an appropriation. The additional funds must first be recorded in the **U appropriation unit. They can then allot the funds to the appropriate appropriation units using a Transfer Appropriation (TA) transaction.

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****Balance sheet transactions do not update appropriation unit totals or affect budgetary balances, but the appropriation unit is required on the transaction for later GAAP conversion.
