



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	11	PROJECT COSTING	Effective Date	7/1/2015
Sub-section	09	Capital Project Accounting	Revision Date	3/31/2015

BACKGROUND

The Building Trust Fund (36000) and the Capital Improvement Fund (36300) have characteristics and needs that require special policies.

POLICIES

1. A combination edit will be created in STAR that will require all fund 36000 and 36300 transactions to refer to a valid project. This edit also applies to balance sheet account transactions.
2. The capital project reporting website will remain <http://cpa.doa.state.wi.us/>
3. Detailed cost and revenue transactions incurred in active WiSMART capital projects will not be set up in STAR at the detailed level. Rather fiscal year 2015 ending balances will be set up as the fiscal 2016 STAR beginning capital project balances.
4. When a capital project budget is created, the associated spending authority in the state appropriations will be reserved specifically for that project.
5. Agency cash receipts may be applied directly to capital projects by state agencies without accounting approval from either DFD or the capital accounting section in the State Controller’s Office.
6. Agency general journal vouchers adjusting project costs may be entered by state agencies but must be reviewed and approved by DFD project managers and the capital accounting section.