

BUDGET CONTROL – Section 5

- 1.0 Administering GPR Annual Appropriation Laws and Year-End Encumbrance Policies
- 1.1 Allotment Transactions Under WiSMART
- 2.0 Budget Categories--WiSMART Conversion
- 3.0 Allotment of DHFS Federal Appropriations
- 4.0 Procedures for Increasing PR-O/PR-S/PR-F Chapter 20 - Budgeted Levels
- 5.0 Budgeting for Federal Projects Requiring GPR Match
- 6.0 Space Management Supplements--Organization Moving Expenses

SUMMARY OF BUDGET CONTROL

Instructions and Policies for Operating Budget (issued by the Office of Policy and Budget and Bureau of Fiscal Services (BFS) annually) is the principal document for budget control. The following policies and procedures include:

- Administering General Purpose Revenue(GPR) annual appropriations and year-end encumbrance policies, justifying any carryover balances, and BFS, the Department of Administration (DOA) and the Legislative Audit Bureau (LAB) review are described in **BUDGET CONTROL 1.0**;
- Allotment transactions under WiSMART are discussed in **BUDGET CONTROL 1.1**;
- Budget categories for establishing and maintaining budgets at the Report Summary Account level are presented in **BUDGET CONTROL 2.0**;
- Allotment of the Department of Health and Family Services (DHFS) federal appropriations and tracking Chapter 20 balances are outlined in **BUDGET CONTROL 3.0**;
- Program Revenue allotments and procedures for requests to increase PR financing are described in **BUDGET CONTROL 4.0**;
- Budgeting and related accounting adjustments for Federal match for federal projects is provided in **BUDGET CONTROL 5.0**;
- Supplements or reimbursements for certain moving expenses is described in **BUDGET CONTROL 6.0**.