



## ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 11 – Institution Accounting 6.0	EFFECTIVE DATE: 06/15/1987
TITLE: Accounting for State-Owned Housing Rentals	REVISION DATE: 11/17/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

### BACKGROUND

Some institutions rent state-owned housing units to employees and student interns. The Department of Administration (DOA) determines the rental rates for each housing unit and employee. The rents are deducted from each employee's biweekly payroll check. A check resulting from the payroll deduction is then sent to each institution. Student interns make payment via personal check or cash at the cashier window of the facilities.

The 1987 Wisconsin Act 27 created separate program revenue appropriations to account for this activity.

### PROCEDURES

1. All revenues collected from employees for housing shall be credited to revenue account code 482006 – Employee Housing Rental Fees. The appropriation for the Division of Mental Health and Substance Abuse Services is 239.
2. Institutions should obtain budget authority through current procedures with the division's central office before incurring expenses. The purchase of goods and services may be directly charged to appropriation 239 or where appropriate.
3. Usually, the purchase of goods and services is done for the institution as a whole, such as utilities and maintenance supplies. Each institution shall develop and document appropriate allocation methodologies to determine costs applicable to the housing units. It is preferred that these allocated amounts be transferred by journal voucher in the detail account class wherever possible (i.e., 1 percent of electricity account class 23110). Documentation must accompany each journal voucher.
4. Each institution is to monitor the cash balance to assure that expenditures do not exceed revenues. If expenditures are greater than revenues, the costs will be absorbed by the institution's general operating appropriations.

### CONTACTS

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