



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 11 – Institution Accounting 9.0	EFFECTIVE DATE: 12/19/1984
TITLE: Repair and Maintenance Projects	REVISION DATE: 11/17/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

There are both **routine** and **special** repair projects that are administered by the Department of Health Services (DHS). Special repair and maintenance projects are supervised by DHS Engineering. Both routine repair and maintenance and special repair and maintenance projects are processed through the DHS accounting system.

POLICY

Special repair and maintenance projects are DHS-appropriated funds supervised by a DHS engineer. Routine repair and maintenance projects are managed by institution/center facilities management staff. Institution/center staff enters appropriate acquisitions into the WiSMART Fixed Asset subsystem as defined in APP Section 8 – Capital Assets.

PROCEDURES

1. Routine repair and maintenance (R & M) and special R & M projects are recorded as Fiscal Management System (FMS) transactions. Only approved R & M projects as submitted on the Special Repair and Maintenance Project Request (F-80799) will be individually numbered from 001 to 099.
2. Institutions/centers initiate Special R & M Project Requests and submit to the Central Office for approval routing. Approved requests are submitted to DHS Engineering for evaluation and approval. DHS-approved Special R & M Project Requests are submitted to the Bureau of Fiscal Services (BFS) for the assigning of the individual project number and corresponding FMS Budget Transaction (see attachment).
3. Institutions/centers have the responsibility for issuing Purchase Orders (DOA-3067) and processing payments in FMS. Institutions/centers issuing purchase orders for routine R & M projects and special R & M projects should use their annually assigned purchase order number series. Certain R & M projects may have carry forward encumbrances at year-end.
4. R & M projects should be expensed as ordinary operating budget repair and maintenance, unless the project represents an asset improvement as described in APP Section 8 – Capital Assets.

ATTACHMENT

Sample Letter: DHS Engineering approval to BFS

FORMS

Special Repair and Maintenance Project Request, [F-80799](#)

REFERENCES

Wis. Stat. §§ [13.48 \(2\) \(e\)](#) and [13.48 \(3\)](#)

[DHS APP Section 8 – Capital Assets 1.0](#) (Capital and Non-Capital Asset and Inventory Systems)

[DHS APP Section 8 – Capital Assets 1.1](#) (Use of Capital Account Codes)

CONTACTS

[Lead Accountant](#)

[Engineer, Facilities Management, DES](#)

ATTACHMENT

DIVISION OF MANAGEMENT & TECHNOLOGY
ENGINEERING SECTION

DATE: April 21, 1999

TO: Sharon Paynter
Bureau of Fiscal Services

FROM: Robert Wentzel, Chief Engineer
Engineering Section



RE: Construction Project Request
Special R & M

Please establish the following Construction Projects for the Division of Care and Treatment Facilities:

Northern Wisconsin Center

Northern Industries Automatic Entrance Door

Fiscal Services will process an Operating Budget (DMS-115) and a Project/Appn Center (DMS-777).

cc: Leslie Perelman, DCTF
Institution Business Manager
Institution Supt. Of Buildings & Grounds
A/E DHFS
File