



## ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 14 – Federal Funds 1.0	EFFECTIVE DATE: 06/30/1988
TITLE: Administering Federal Funds and Budgeting for GPR Match	REVISION DATE: 02/27/2014
AUTHORIZED BY: Director, Bureau of Fiscal Services	

### POLICY

The Wis. Stat. § 16.54 (4) requires:

Any board, commission or department of state government designated to administer any such fund, shall, in the administration of such fund, comply with the requirements of the act of congress making such appropriation and with the rules and regulations which may be prescribed by the United States government or by the department of the federal government making such funds available.

In addition, it is Department policy that a specific budget must be established for those federal appropriations and projects that require a state match.

All employees of the Department of Health Services (DHS) who work with federal grants and programs are responsible for assuring compliance with federal rules and regulation. The Bureau of Fiscal Services (BFS), Division of Enterprise Services (DES) is responsible for monitoring and advising on compliance with financial rules and regulations.

### PROCEDURES

1. DHS is responsible for establishing policies and procedures to comply with the reporting, timing and accounting for federal funds under the rules and regulations established for each grant.
2. DHS and each affected division shall be responsible for reviewing the federal requirements, rules, regulations and assuring compliance in accounting for such funds.
3. **Procedure for federal projects requiring a state share or match:** A budget for the GPR match must be entered in the assigned accounting project that corresponds to the federal project account or in another assigned GPR account as appropriate. Quarterly or during federal claiming compilation and projection process, the total project expenditures will be adjusted between GPR and the federal share to achieve the appropriate match ratio. **Note:** This only relates to projects in which a specific percentage must be GPR. It does not apply to joint funded programs where match ratios are not definitely set or may change.
4. Finalized adjustments, such as refunds, disallowances, etc. (after appeal), must be reflected on DHS and the Department of Administration (DOA) records in a timely way to meet federal and state guidelines.

5. If questions arise, the Division or unit administering the grant funds should contact BFS to ensure compliance with applicable state or federal statutes, rules or regulations, and prevent disallowances.

**REFERENCES**

[Wis. Stat. § 16.54 \(4\)](#)

**CONTACTS**

[Director, Bureau of Fiscal Services](#)

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