



**ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL**

TOPIC: Section 5 – Budget Control 1.1	EFFECTIVE DATE: 06/18/1993
TITLE: Allotment Transactions Under WiSMART	REVISION DATE: 04/10/2013
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

**BACKGROUND**

All appropriation (AP) and transfer appropriation (TA) transactions which agencies enter into WiSMART will be approved by the Department of Health Services (DHS) Office of Policy Initiatives and Budget (OPIB) and processed by the Department of Administration (DOA) State Budget Office.

**PROCEDURES**

**A. Agency-Initiated AP Transactions**

AP transactions activate appropriations or increase overall spending. They are used:

1. **To activate allotment lines** (now called “appropriation units,” e.g., supplies and services) which had no dollars budgeted in the B-2 system and, therefore, are inactive on WiSMART. These must be activated in order to do an ordinary line transfer of funds. In this two-step procedure, an AP transaction is used to activate the appropriation unit desired (supplies and services) with a zero budget in the Appropriation Amount field. This action must then be approved by DOA. After approval, a TA transaction is used to reduce the contributing appropriation unit (e.g., permanent property) and increase the receiving appropriation unit (e.g., supplies and services).
2. **To activate an appropriation** with a continuing balance which had no budget at the B-2 level but has a cash balance that the agency wishes to allot (e.g., a gifts and grants appropriation). In this case, the procedure is the same as described in A.1. except there would be positive budget amounts entered in the Appropriation Amount field, and a separate TA transfer is not needed.
3. **To enter a budget increase** in an active continuing appropriation (e.g., a federal appropriation) for which the B-2 dollar levels are not sufficient.
4. **To enter increased [§ 16.515](#) spending authority** which has been approved.

**B. Department of Administration-Initiated AP Transactions**

Some AP transactions are the responsibility of DOA.

1. **Establishment of a new appropriation under [Chapter 20](#)** created by subsequent non-budget legislation. Also, legislative increases that have been approved.

2. **Increasing an existing appropriation following [§ 13.10](#) action** by the Joint Committee on Finance.
3. **Increasing an existing appropriation for a supplement** from [§ 20.865](#) for pay plan, rent, risk management, etc.

Agencies will either be notified, or otherwise be able to discern from suspense file transaction coding, when DOA has entered AP budget amounts. In many cases, the new budget authority will be placed in the Unassigned appropriation unit (U); in other cases, such as the pay plan, it will be slotted directly into the appropriate expenditure lines.

### **C. TA Transactions**

A TA is used to move funds from one allotment line (or "appropriation unit") within a given appropriation to another allotment line within the same appropriation. This action is the traditional line transfer. In addition, it is used to transfer between numeric appropriations within the same statutory appropriation or "Alpha." Agencies initiating TA transactions should have no more than one legal appropriation on a given document; if there are several line transfers involving different appropriations, each appropriation should be on a separate document. This procedure serves as a protection mechanism to avoid transferring funds across alpha appropriations, which would require legislative approval in most cases.

Assigned state budget analysts will handle individually any exceptions which may require cross alpha appropriation TAs.

### **CONTACTS**

[Lead Accountant, Bureau of Fiscal Services](#)

[Deputy Director, Bureau of Fiscal Services](#)