



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 5 – Budget Control 4.0	EFFECTIVE DATE: 05/03/1983
TITLE: Funding and position adjustments outside the biennial budget	REVISION DATE: 02/06/2017
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

BACKGROUND

Chapters 1316 and 20 of the Wisconsin Statutes provide explicit criteria for requesting changes to position authority and approving increases for program revenue appropriations outside of the biennial budget. This policy describes what is necessary to make these changes in funding or positions.

POLICY

Funding and position adjustments outside of the biennial budget are approved as below and per the attached table:

- Transfer GPR Between Appropriations and Create/Delete GPR FTE – Joint Finance Committee under s. 13.10
 - *Note: Only the Legislature can appropriate GPR funding from the General Fund*
- Program Revenue “Annual” Appropriation funding adjustments – DOA and Joint Finance under s. 16.515
- PR and Federal “Continuing” Appropriation funding adjustments – DOA
- Program Revenue FTE adjustments – DOA and Joint Finance under s. 16.505
- Federal FTE adjustments – DOA under s.16.50(3)

PROCEDURES

If there is a need to increase a Program Revenue expenditure or position level, the following procedures should be followed.

1. Notify the appropriate budget analyst in the Office of Policy Initiatives and Budget (OPIB) and the Lead Accountant in the Bureau of Fiscal Services (BFS). OPIB will review information provided by the Division and prepare a memo for review and signature by the Secretary’s Office to send to DOA for approval.
2. Requests approved by DOA will then be sent to the Joint Committee on Finance for passive review if necessary (see attachment).

Upon receiving all necessary approvals, the lead accountant shall submit appropriation and operating budget journals, and if applicable, the Division will work with OPIB to create approved positions.
3. Any unencumbered balance (cash) remaining in a PR-O/PR-S annual appropriation on June 30 will not lapse into the general fund but will be carried forward to the next fiscal year as the unencumbered appropriation (cash) balance. However, the spending authority is limited to the budget level as approved by the legislature and § 16.505/515 actions.

4. All requests for increased spending authority for Program Revenue appropriations for a fiscal year must be received per year-end deadlines established by BFS/OPIB and DOA.
5. See the attachment for a summary of the procedures and approvals to adjust funding and position levels. For the STAR entries, refer to the Wisconsin Accounting Manual (WAM) Section 3, sub 03, Appropriation Increases/Decreases.

REFERENCES

Wis. Stat. §§ [13.10](#), [16.505](#), [16.515](#), [16.50](#), [16.54](#), and [20.903](#)

WI Accounting Manual 03.03 Appropriation Increases and Decreases

CONTACTS

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

[Budget Analyst, OPIB](#)

ATTACHMENT

Authority to Adjust Spending and Position Levels	Procedures Followed		
	Legislature	Joint Finance Committee	Governor (DOA)
Appropriate GPR/SEG Funding	Biennial Budget or other Legislation		
Reallocate GPR/SEG Funding Between Alpha Appropriations	Biennial Budget or other Legislation	Quarterly s. 13.10 meetings	
Increase Federal Spending Authority	Biennial Budget or other Legislation		Via s. 16.54 Request from Agency to DOA
Increase Program Revenue Spending Authority (Annual Appropriation)	Biennial Budget or other Legislation	Quarterly s. 13.10 meetings	Via s. 16.515 Request from Agency to DOA Subject to 14 day JFC Review
Increase Program Revenue Spending Authority (Continuing Appropriation)	Biennial Budget or other Legislation		Request from Agency to DOA, under general authority of s. 20.001(3)(c)
Create GPR/SEG Funded FTE Authority	Biennial Budget or other Legislation	Quarterly s. 13.10 meetings	
Reallocate GPR/SEG Funded FTE Authority	Biennial Budget or other Legislation	Quarterly s. 13.10 meetings	
Increase Federal FTE Authority	Biennial Budget or other Legislation		Via s. 16.50(3) request from Agency to DOA
Increase Program Revenue FTE Authority	Biennial Budget or other Legislation	Quarterly s. 13.10 meetings	Via s. 16.505 request from Agency to DOA Subject to 14 day JFC Review