



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	03	BUDGETING	Effective Date	7/1/2015
Sub-section	02	Appropriation Types	Revision Date	3/31/2015

BACKGROUND

When appropriations are set up in STAR, attributes will be assigned to the appropriation. One of these attributes is the type of appropriation. The appropriation type is used to determine whether the appropriation budget is carried forward or lapsed at the end of a fiscal year.

The state has the following types of appropriations:

Appropriation Type	Appropriation Type Description
Annual	An authorization that is expendable only up to the amount appropriated by the Legislature and only for the fiscal year for which it is appropriated. Amounts appropriated but unexpended or unencumbered generally lapse to the fund from which they are appropriated at the end of each fiscal year.
Biennial	An authorization that is expendable only during the biennium for which appropriated by the Legislature. The amounts appropriated for each fiscal year represent the most reliable estimates of the amounts, which will be expended in each fiscal year. For accounting purposes, the appropriation for the first year of a biennium is the sum of the expenditures for that fiscal year plus the encumbrances at the close of that year. The appropriation for the second year is the unexpended and unencumbered balance of the appropriation at the end of the first fiscal year. Amount appropriated but unexpended or unencumbered at the end of a biennium lapse to the fund from which they were appropriated.
Continuing	An authorization which is expendable until fully depleted or repealed by subsequent action of the Legislature. The appropriation for any fiscal year consists of the ending balance from the previous fiscal year plus the revenues received or the new appropriation authority granted in the current fiscal year. Specific dollar amounts appearing in any type of appropriation listing or schedule only represent the most reliable estimates of the amounts to be expended or encumbered during any given fiscal year and are not considered as limiting.
Sum Sufficient	An authorization which is expendable from the indicated source of funds in the amounts necessary or sufficient to accomplish the purpose for which provided. The amounts appropriated represent the most reliable estimate of the amounts that will be needed for the stated purpose.

Along with appropriation type, other attributes assigned to appropriations include:

1. Program
2. Chapter 20 alpha numeric reference
3. State Appropriation Use (State operations, Aids and Local assistance)
4. State Appropriation Source (GPR, PR and SEG)
5. ERU Indicator (executive, revolving or unassigned)



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POLICIES

1. All changes to appropriation attributes should be routed to the State Budget Office and State Controller’s Office.