



STATE CONTROLLER'S OFFICE – BULLETIN 08-31a-2017

Wisconsin Department of Administration – Division of Executive Budget and Finance

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Pre-encumbrances on Form 78's

Pre-encumbrances are shown on the Form 78's for informational purposes, and DO NOT affect the unliquidated encumbrances or the closing balance. Unfortunately, some appropriations are still showing pre-encumbrance amounts – which should have been removed from the Form 78's at the time of the PO Roll. **Agencies may ignore these amounts when certifying their appropriations.**