

No. 21, S.]

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CHAPTER 53

AN ACT to repeal 15.01 (3), 15.04 (7), 15.11 (1) (b) and (3), 15.16 (7) (a), 15.17 and 15.18 (2); to renumber 15.04 (10), 15.042 and 15.11 (1) (a); to renumber and amend 15.01 (4), 15.041, 15.16 (6) and (7) (b) and (c); to amend 15.04 (3), 15.06 (intro. par.) and (3) to (5), 15.09, 15.10 (intro. par.) and (4) to (6), 15.11 (2), 15.12, 15.13, 15.14 (1), 15.15 (5) and (7) and 15.16 (2) and (5); to repeal and recreate 15.18 (1); and to create 15.16 (6) (c) and 46.11 (3) of the statutes, relating to the state's accounting, pre-auditing and budgeting processes.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 15.01 (3) of the statutes is repealed.

SECTION 2. 15.01 (4) of the statutes is renumbered 15.01 (3) and amended to read:

15.01 (3) Whenever in this chapter or in ss. 20.002 and 20.330 the word "department" is used, it * * * *includes all state departments, boards*

and commissions, all state educational, charitable, correctional and other institutions, all societies and associations, and other agencies of the state government to which s. 20.950 is applicable.

SECTION 3. 15.04 (3) of the statutes is amended to read:

15.04 (3) To prepare at the end of each fiscal year not later than October * * * 15, a condensed, and popular account of the finances of the state, showing the sources of the state's revenue and the purposes of its expenditures, including a comparison with the prior year; to prepare at the end of each fiscal year not later than October * * * 15, a statement of the condition of the general fund showing the cash balance, the accounts receivable, the accounts payable and the continuing unexpended and unencumbered appropriation balances; and to prepare not earlier than January 1 nor later than * * * February 1, in odd-numbered years a tentative statement of the estimated receipts and disbursements of the general fund for the biennium in progress, showing also the estimated condition of the general fund at the end of the current biennium. A copy of each of such statements shall be filed in the legislative reference library and shall be sent to each member of the legislature.

SECTION 4. 15.04 (7) of the statutes is repealed.

SECTION 5. 15.04 (10) of the statutes is renumbered 15.04 (6).

SECTION 6. 15.041 of the statutes is renumbered 15.04 (7) to (13) and amended to read:

15.04 * * *.

(7) COLLECT REVENUE INFORMATION. To collect from any available source and to correlate information concerning any and all anticipated state revenues.

(8) COLLECT INFORMATION ON DISBURSEMENTS. To collect and correlate information from all state departments concerning any departmental disbursements and the proper time thereof.

(9) FORECAST REVENUES AND EXPENDITURES. To forecast all revenues and expenditures of the state.

(10) DETERMINE MINIMUM CASH BALANCES. To determine the minimum cash balances needed in operating banks at all times to meet the operating requirements of all state departments.

(11) ADVISE INVESTMENT COMMISSION ON SURPLUS MONEYS. To advise the state investment commission daily concerning surplus moneys available for investment from each of the various state funds.

(12) ADVISE INVESTMENT COMMISSION ON CASH NEEDS. To advise the state investment commission concerning the date when invested funds will be required in the form of cash. Said commission shall furnish such reports of investments as may be required by the director of budget and accounts.

(13) CO-OPERATE IN IMPROVEMENTS OF STATE FUND MANAGEMENT. To co-operate with the state investment commission, the state treasurer, the department of taxation and other revenue departments for the purpose of effecting improvements in the management and investment of state funds.

SECTION 7. 15.042 of the statutes is renumbered 15.05 (3).

SECTION 8. 15.06 (intro. par.) of the statutes is amended to read:

15.06 (intro. par.) Each department, other than the legislature and the courts, shall, in each even-numbered year on the date * * * prescribed for it by the director * * *, furnish to the director the following data:

SECTION 9. 15.06 (3) to (5) of the statutes are amended to read:

15.06 (3) A full explanation of its requests for * * * appropriations

in the succeeding biennium, including a statement of the work proposed to be done and the activities to be carried on * * *.

(4) A list of all * * * *employe positions* and their salaries at the time of such report showing basic salary, cost of living bonus, and total salary, together with similar comparative detail for the succeeding biennium showing, in addition, the proposed merit * * * increases * * * contemplated * * * for each ensuing year of the biennium as well as all contemplated new * * * *employe positions* and * * * the salaries to be paid * * *; such statement to be furnished on forms prescribed by the director.

(5) All *fiscal or* other information relating to the department that the director or the governor may require * * * *on forms prescribed by the director.*

SECTION 9m. 15.09 of the statutes is amended to read:

15.09 Not later than February 1 in each regular session of the legislature, the governor shall deliver his budget message to the 2 houses in joint session assembled. With such message he shall transmit to the legislature the biennial state budget report and the executive budget bills *together with suggestions for the best methods for raising the needed revenues.*

SECTION 10. 15.10 (intro. par.) and (4) to (6) of the statutes are amended to read:

15.10 (intro. par.) The biennial state budget report shall be prepared by the director of budget and accounts, under the direction of the governor, and a copy of a *budget-in-brief* thereof shall be furnished to each member of the legislature * * * on the day of the delivery of the budget message. * * * *The biennial state budget report shall be furnished to each member of the legislature on or about February 15 of each odd-numbered year and shall contain the following information:*

(4) A statement showing how the total estimated disbursements during each year of the succeeding biennium compare with the estimated receipts, and the additional revenues, if any, needed to defray the estimated expenses of the state * * *;

(5) A * * * statement of the actual and estimated receipts and disbursements of each department and of all state aids and activities during the preceding and the current biennium, and in parallel columns the departmental estimates and requests and the recommendations of the governor for the succeeding biennium. Estimates of expenditures shall be classified to set forth such expenditures by funds, organization units * * *, *appropriation*, object * * * and activities at the discretion of the director of budget and accounts;

(6) Any explanatory matter which in the judgment of the governor *or the director* will facilitate the understanding by the members of the legislature of the state financial condition and of the budget requests and recommendations.

SECTION 11. 15.11 (1) (a) of the statutes is renumbered 15.11 (1).

SECTION 12. 15.11 (1) (b) of the statutes is repealed.

SECTION 13. 15.11 (2) of the statutes is amended to read:

15.11 (2) No bill affecting the general fund and containing an appropriation or increasing the cost of state government or decreasing state revenues shall be passed by either house until the general fund budget bill has passed both houses; except that the governor *or the joint committee on finance* may recommend and the legislature enact emergency * * * appropriation bills * * *. *Such bills shall carry a statement to the*

effect that they are emergency appropriation bills recommended by the governor or the joint committee on finance, and such statement shall be sufficient to permit passage prior to the general fund budget bill.

SECTION 14. 15.11 (3) of the statutes is repealed.

SECTION 15. 15.12, 15.13 and 15.14 (1) of the statutes are amended to read:

15.12 RECOMMENDATION OF JOINT FINANCE COMMITTEE ON FISCAL POLICY. At any time during the regular session but not later than * * * 10 days after the passage by both houses of the budget bill relating to the general fund, the joint committee on finance shall report to the legislature in the form of a joint resolution, to be introduced in either house, * * * its recommendations as to fiscal policy concerning state revenues and appropriations for the next biennium. Such information shall include: The estimated condition of the general fund on the succeeding July 1; the estimated general fund revenues during the ensuing biennium; the total amount of appropriations in the budget bills; the estimated condition of the general fund at the end of the ensuing biennium; and such other information as the committee * * * deems pertinent * * *.

15.13 No department or any officer or employe thereof shall present any request for increased appropriations or any explanation, argument or appeal in support of any such request, except at a hearing of the governor or the joint committee on finance or at the request of either house or any committee thereof. Nor shall any department, officer or employe attempt to procure an increased appropriation other than through the regular and orderly presentation of budget requests in the manner provided in this chapter or to the governor in emergencies.

15.14 (1) EXPENDITURES. Each department except the legislature and the courts shall * * * prepare and submit to the director of budget and accounts an estimate *by quarters* of the amount of money which it proposes to expend upon each of its divisions, activities and functions * * *. The director of budget and accounts may waive the submission of estimates of other than administrative expenditures from such funds as he may determine. * * * Estimates shall be prepared in such form *and at such times* as the director may require. Revised and supplemental estimates may be presented at any time * * * under rules to be prescribed by the director.

SECTION 16. 15.15 (5) and (7) of the statutes are amended to read:

15.15 (5) Keep and state all accounts in which the state is interested as provided in * * * s. 15.16 * * *.

(7) Receive, examine, determine and audit claims, duly certified and approved by the state department of public welfare, from the county clerk of any county in behalf of such county, which are presented for payment to reimburse such county for certain expenses *incurred or* paid by it on and after July 1, 1937, in reference to all matters growing out of the return of escaped convicts, from the state prison, state reformatory and the Wisconsin home for women. * * *

SECTION 17. 15.16 (2) and (5) of the statutes are amended to read:

15.16 (2) Place revenue estimates on the books of accounts and credit actual receipts against them as of the last day of each quarter. *Any receipts applying to a prior fiscal year received between August 16 and the next succeeding August 15 shall be credited by the director to the fiscal year in which said August 16 falls. Except in the case of revolving and continuing specific appropriations, any refund of a dis-*

bursement or reimbursement to a specific or sum sufficient appropriation, applicable to any prior fiscal year, received between said dates shall not be credited to any appropriation but shall be considered as a nonappropriated receipt.

(5) (a) On August * * * 15 of each fiscal year all outstanding encumbrances entered for the previous fiscal year shall be transferred by the director as encumbrances against the appropriation for the current fiscal year, and * * * an equivalent prior year appropriation balance shall also be forwarded to the current year by the director. Payments made on previous year encumbrances forwarded shall be charged to the current fiscal year. All other charges incurred during any previous fiscal year, and not evidenced by encumbrances, which are presented for payment between * * * August 16 in any fiscal year and August * * * 15 in the next succeeding fiscal year shall be entered as charges in the fiscal year in which said * * * August 16 falls; but such charges shall not be paid if they exceed the unencumbered appropriation balance as of August * * * 15 of the fiscal year preceding the year of payment.

(b) After August * * * 15, departments shall be allowed not to exceed one month for reconciling August * * * 15 prior year balances, correcting errors and certifying necessary adjustments to the central accounting office. No prior year corrections shall be permitted after September * * * 15, it being incumbent upon all state departments to completely reconcile their records with the department of budget and accounts by said date. Each department shall delegate to some individual the responsibility of reconciling its accounts as herein provided and shall certify his name to the director. As soon as a reconciliation has been effected, the department shall advise the director in writing of such fact and shall forward to him a copy of such reconciliation. If any department fails to reconcile its accounts as provided in this subsection, the person responsible for such reconciliation shall not be entitled to any further compensation for salary until such reconciliation is effected.

SECTION 18. 15.16 (6) and (7) (b) and (c) of the statutes are renumbered 15.16 (6) (a), (b) and (7) respectively and amended to read:

15.16 (6) (a) All purchase orders * * *, contracts, or printing orders shall, before any liability is incurred thereon, be submitted to the director for his approval as to legality of purpose and sufficiency of appropriated and allotted funds therefor. In all cases the date of the * * * contract or order shall govern the fiscal year chargeable. Upon such approval, the director shall immediately encumber all * * * contracts or orders * * *.

(b) * * * Pursuant to s. 15.59 and subject to ss. 15.18 and 20.902 local purchases may be made * * * or miscellaneous expenses incurred * * * by any state department.

(7) A petty cash fund in an amount not exceeding \$500 from the operating appropriation may be established for such departments as the director may determine. The operation and maintenance of petty cash funds and the character of expenditures therefrom shall be * * * prescribed by the director.

SECTION 19. 15.16 (6) (c) of the statutes is created to read:

15.16 (6) (c) Any department feeling itself aggrieved by the refusal of the director of budget and accounts to approve any proposed encumbrance or payment under this section or s. 15.18 may appeal from his decision to the governor, who, after a hearing and such investigation as he deems necessary, may set aside or modify such decision.

SECTION 20. 15.16(7) (a) of the statutes is repealed.

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SECTION 21. 15.17 of the statutes is repealed.

SECTION 22. 15.18 (1) of the statutes is repealed and recreated to read:

15.18 (1) CLAIMS AGAINST STATE. (a) *Audit*. All claims against the state, when payment thereof out of the state treasury is authorized by law, shall be audited by the director.

(b) *Payrolls*. Payrolls, to be entitled to audit, shall be certified by the proper officers who shall set forth the nature of the services rendered by each person named therein.

(c) *Other claims*. Unless otherwise provided by law, all other claims to be entitled to audit shall:

1. Specify the nature and particulars thereof on an official or original invoice.

2. Conform with statutory provisions and be necessarily incurred in the performance of duties required by the state service.

3. Include receipts for all items of travel expenditure in excess of \$1.50, unless other satisfactory evidence is accepted by the auditing officer.

4. Include the claimant's affidavit, or statement under the penalties of perjury, setting forth that all items of traveling expenses were incurred in the performance of duties required by the public service, and that the amount charged for transportation or for other expenses incident to travel was actually paid out and that no part of such transportation was had upon a free pass or otherwise free of charge. The blank form of such travel voucher shall be prescribed by the director of budget and accounts.

5. Exclude items of travel expenditure for tips, portorage, parlor car seats other than sleeping car berths, or for expenses not necessarily incurred in the performance of duties required by the public service.

6. Exclude items of expenditure incurred while traveling outside the state by any officer or employe of any state department or institution thereof unless in the discharge of his duties required by the public service.

7. Exclude except upon the order of the governor, or his designated representative, items of expenditure for expenses of more than one officer or employe of any state department or institution thereof while attending any convention, association, society, business conference or meeting held outside the state. Any auxiliary, allied or subordinate society, association or meeting held in connection with or as a part of or immediately preceding, during or immediately following the time of any convention, association, society or meeting shall for the purposes of this section be considered as one convention, association, society, business conference or meeting. This section shall supersede all other statutory provisions specifically authorizing out-of-state travel.

8. Be approved by the proper state officer.

(d) *Salaries, etc., when payable*. 1. The salaries, wages, compensation of and reimbursements to all state officers and employes, except as otherwise expressly provided, shall be paid at the beginning of the month following the month for the service rendered or disbursements made during such month, or at the termination of such service, and shall be charged against the proper appropriation for the respective office, commission, board or body with which the person receiving the same is connected.

2. All such salaries, wages or compensation not exceeding the rate of \$100 per month shall be payable semimonthly.

SECTION 23. 15.18 (2) of the statutes is repealed.

SECTION 24. 46.11 (3) of the statutes is created to read:

46.11 (3) Expenses shall only include such amounts as were necessarily incurred and actually paid and shall be no more than the legitimate cost would be to any other county had the offense or crime occurred therein. Any incarceration pending arraignment and all commitments prior to the final disposition of the prisoner charged with any offense or crime referred to in s. 53.02 while in the county whose courts have jurisdiction shall be in the institution, located in such county, wherein the alleged crime or offense was committed and the warden or superintendent of such institution shall be subject to the same laws and court orders as the sheriff of such county would be in a criminal case, and the officer who arrests such prisoner or who shall have him in his custody before arraignment shall forthwith deliver him to such institution unless he can be the sooner arraigned.

Approved April 17, 1957.
