

CHAPTER 397.

AN ACT to repeal 15.15 (2) and (3); to renumber 15.19 to be 15.16; 15.16 (5) to be (5) (a); 15.16, 15.18, 15.17 and 14.40 to be respectively 15.16 (6), (7) (a) and (b), (8) and (9); 15.20 to be 15.17; 14.31 (1), (2), (3) and (4) to be respectively 15.18 (1) (a), (b), (c) and (d); 14.32 to 14.39 to be respectively 15.18 (2) to (9); to amend 15.04 (3), (5) and (6), 15.05 (1), 15.06 (introductory paragraph) and (4), 15.11, 15.15 (5) and (6); 15.16 (2) to (7) as renumbered, 15.18 (1), (2) and (5) as renumbered and 15.59; and to create 15.16 (5) (b) and 15.18 (introductory paragraph) of the statutes, relating to the department of budget and accounts.

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

SECTION 1. 15.04 (3), (5) and (6) of the statutes are amended to read:

15.04 (3) To prepare * * * at the end of each fiscal year not later than October 1 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 1 a statement of the condition of the general fund showing the cash balance, the accounts receivable, the accounts payable and the continuing unexpended and unincumbered appropriation balances; and to prepare * * * not earlier than January 1 nor later than January 15, *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.

(5) To prescribe the forms of accounts and other financial records to be used by all departments. Such accounts shall be as nearly uniform as is practical, and as simple as is consistent with an accurate and detailed record of all receipts and disbursements and of all other transactions affecting the acquisition, custodianship and disposition of value. *The director may call upon the state auditor for advice and suggestions in prescribing such forms.*

(6) Prepare and make available to the public, by filing in the legislative reference library, a quarterly summarized financial statement, showing * * * the cash receipts, cash disbursements, * * * cash balances, and investments of state funds as of September 30, December 31, March 31, and June 30, of each year, and such other matters of a fiscal nature as the director * * * deems useful and proper.

SECTION 2. 15.05 (1) of the statutes is amended to read:

15.05 (1) All departments shall keep their accounts and other financial records as prescribed by the director * * * under section 15.04 (5), except as otherwise specifically directed by law. All such departments shall also furnish to the director * * * all information relating to their financial transactions which he may call for pursuant to this subchapter and shall render such assistance in connection with the preparation of the state budget report and the budget bill and in auditing accounts, as the director or the governor may require.

SECTION 3. 15.06 (introductory paragraph) and (4) of the statutes are amended to read:

15.06 (introductory paragraph) Each department, other than the legislature and the courts, shall, on or before the first day of November of each even-numbered year, on blanks to be supplied by the director * * * not later than the first day of * * * October, furnish to the director the following data:

(4) A list of all employees 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 or probationary increases or both, contemplated for each employe for each ensuing year of the biennium as well as all contemplated new employes and of the salaries to be paid to them; such statement to be furnished on forms prescribed by the director.

SECTION 3a. 15.11 of the statutes is amended to read:

15.11 With the state budget report the governor shall transmit a budget bill, incorporating all recommendations for appropriations for the succeeding biennium made by him. *Each such appropriation shall be divided into 3 specific allotments, namely, personal services, other operating expenses, and capital outlay.* Such bill shall be drawn in legislative form as a single appropriation bill. Immediately after the delivery of

the budget message, this bill shall be introduced without change by the joint committee on finance in either the assembly or the senate as it may direct and when so introduced shall be referred to the joint committee on finance. Such bill shall bear the caption, "Executive Budget Bill."

SECTION 3b. 15.15 (2) and (3) of the statutes are repealed.

SECTION 4. 15.15 (5) and (6) of the statutes are amended to read:

15.15 (5) Keep and state all accounts in which the state is interested *as provided in sections 15.16 and 15.17.*

(6) Examine, determine and audit, according to law, the claims of all persons against the state *as provided in section 15.18.*

SECTION 5. 15.19 of the statutes is renumbered to be 15.16 and (2), (3) and (4) of said section as renumbered 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.*

(3) Keep separate accounts of all appropriations authorizing expenditures from the state treasury, which accounts shall show the amounts appropriated, the amounts allotted, the amounts incumbered, the amounts expended, the * * * *allotments* unincumbered and the * * * *unallotted* balance of each appropriation.

(4) Countersign all receipts issued by the state treasurer for any money paid to him and enter them to the credit * * * *of the proper fund and account authorized by law*, and charge the treasurer with the same.

SECTION 6. 15.16 (5) of the statutes as renumbered is renumbered to be 15.16 (5) (a).

SECTION 7. 15.16 (5) (b) of the statutes is created to read:

15.16 (5) (b) After August 31, departments shall be allowed not to exceed one month for reconciling August 31 prior year balances, correcting errors and certifying necessary adjustments to the central accounting office. No prior year corrections shall be permitted after September 30, 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 8. 15.16 of the statutes is renumbered to be 15.16 (6) and is amended to read:

15.16 (6) PRIOR APPROVAL OF * * * *PURCHASE ORDERS, ETC.* * * * All * * * *purchase orders* and * * * *authorization requests* for salaries, travel and miscellaneous expense *as provided in section 15.16 (7) (b)* 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 purchase order shall govern the fiscal year chargeable.* * * * Upon such approval, the director shall immediately incumber all * * * *purchase orders* and *allot* all authorizations for salaries, travel and miscellaneous expense. The director shall not approve any * * * *purchase order* if the unincumbered allotment balance is insufficient, *nor shall he approve any authorization for salaries, travel and miscellaneous expense if the unallotted appropriation balance is insufficient, except as provided in section 20.75 (2).*

SECTION 9. 15.18 of the statutes is renumbered to be 15.16 (7) (a) and (b) and paragraph (a) as renumbered is amended to read:

15.16 (7) (a) It shall be unlawful for any state department to make any purchase, except as provided in * * * *paragraph (b)*, without the prior approval of the director as provided in section 15.16 (6).

SECTION 10. 15.17 of the statutes is renumbered to be 15.16 (8).

SECTION 11. 14.40 of the statutes is renumbered to be 15.16 (9).

SECTION 12. 15.20 of the statutes is renumbered to be 15.17.

SECTION 13. 15.18 (introductory paragraph) of the statutes is created to read:

15.18 PRE-AUDIT PROCEDURE (introductory paragraph) The director shall pre-audit claims in accordance with the following procedures:

SECTION 14. 14.31 of the statutes is renumbered 15.18 (1) and is amended 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) *Pay rolls*. Pay rolls, 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 section 14.71*.

* * * 3. Include receipts for all items of expenditure of \$1 or more, unless other satisfactory evidence is accepted by the auditing officer.

* * * 4. Include the claimant's affidavit 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 affidavit shall be prescribed by the director * * *.

* * * 5. Be approved by the proper officer, if any.

* * * (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 15. 14.32 of the statutes is renumbered to be 15.18 (2) and is amended to read:

15.18 (2) The director * * * shall not audit items of 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; nor shall he audit, except as herein provided, items of expenditure incurred while traveling outside the state by any officer or employe of the state or of any department or institution thereof unless in the discharge of his duties required by the public service; nor shall he audit except upon the order of the governor items of expenditure for expenses of more than one officer or employe of the state or of any 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.

SECTION 16. 14.33 and 14.34 of the statutes are renumbered to be respectively 15.18 (3) and (4).

SECTION 17. 14.35 of the statutes is renumbered to be 15.18 (5) and is amended to read:

15.18 (5) The director * * * shall draw his warrant on the state treasurer payable to the claimant for the amount allowed by him upon every claim audited under * * * *subsection (1)*, specifying from what fund to be paid, the particular law which authorizes the same to be paid out of the state treasury, and *at the director's discretion* the post-office address of the payee; and he shall not credit the treasurer for any sum of money paid out by him otherwise than upon such warrants.

SECTION 18. 14.36 to 14.39 of the statutes are renumbered to be respectively 15.18 (6) to (9).

SECTION 19. 15.59 of the statutes is amended to read:

15.59 Except as otherwise provided in sections 15.54 to 15.67 and in the rules and regulations adopted pursuant thereto, all supplies, materials, equipment and contractual services shall be purchased for and furnished to any office only upon requisition to the

director of purchases or his authorized agents. The director of purchases shall prescribe the form, contents, number and disposition of requisitions *and shall prescribe regulations as to time and manner of submitting such requisitions for processing.*

Approved June 30, 1949.
