

No. 427, S.]

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CHAPTER 382.

AN ACT to repeal 15.04 (6); to renumber 15.22 (3), (4), (5), (6), (7), (8), (9) and (10) to be (4), (5), (6), (7), (8), (9), (10) and (11) respectively; to amend 15.19 (5) and 15.20, and to create 15.22 (3) of the statutes, relating to financial reporting.

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

SECTION 1. 15.04 (6) of the statutes is repealed.

SECTION 2. 15.19 (5) of the statutes is amended to read:

15.19 (5) Except as herein otherwise provided, on * * * August 31 of each fiscal year all incumbrances entered for any previous fiscal year shall be transferred by the director as incumbrances against the appropriation for the current fiscal year. All other charges incurred during any previous fiscal year, and not evidenced by incumbrances, which are presented for payment between * * * September 1 in any fiscal year and * * * August 31 in the next succeeding fiscal year shall be entered as charges in the fiscal year in which said * * * September 1 falls; but in no case shall such charges be paid if they exceed the previous fiscal year's unencumbered appropriation balance as of * * * August 31.

SECTION 3. 15.20 of the statutes is amended to read:

15.20 Any receipts applying to a prior fiscal year received between * * * September 1 and the next succeeding * * * August 31 shall be credited by the director to the fiscal year in which said * * * September 1 falls. Except in the case of revolving and continuing specific appropriations, any refund of a disbursement or reimbursement to a specific or some 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.

SECTION 4. 15.22 (3), (4), (5), (6), (7), (8), (9) and (10) are renumbered respectively 15.22 (4), (5), (6), (7), (8), (9), (10) and (11).

SECTION 5. 15.22 (3) of the statutes is created to read:

15.22 (3) ANNUAL AUDIT OF DEPARTMENT OF BUDGET AND ACCOUNTS. Annually audit the records of the department of budget and accounts. A detailed report of such audit shall be filed in the manner provided by subsection (2), and copies shall be provided to each member or member-elect of the legislature and shall be available in limited number to the public. He shall also prepare a summary of such audit report, for distribution in the same manner as the Wisconsin Blue Book under section 35.84 (14).

Approved June 27, 1949.
