

**MT DNRC
Forestry Division
Budget Managers'
Resource**

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BUDGET BASICS

Appropriation Types

Appropriations, commonly referred to as “budget” or “spending authority”, are authorizations by law to spend money or acquire obligations. Montana’s Constitution states: “Except for interest on the public debt, no money shall be paid out of the treasury unless upon an appropriation made by law...”

Appropriations can be provided in one of three ways:

- **Temporary appropriations.**
These appropriations are made for a two-year period (biennium) and then expire. Most appropriations to operate state government are made in one temporary appropriations bill – HB2, (“House Bill 2”) the General Appropriations Act. Appropriations can be made in other bills as well, generally called “cat and dog” bills. While many functions of state government are ongoing, the legislature must still authorize new funding for those functions every two years.
- **Statutory appropriations.**
These appropriations are made within codified law and do not expire. Rather than examine these appropriations every two years, the legislature allows the function to be funded on an ongoing basis, and must change statute to adjust the appropriation in any way. Because statutory appropriations are not regularly examined every two years, the legislature attempts to limit their use to those instances in which payments must be made, and/or in which the amount of the revenue collected or payments received cannot reasonably be predicted for the purpose of providing a temporary appropriation.
- **Budget amendments.**
The legislature only meets every other year, and events that require action can occur during the interim between sessions. For this reason, other branches of government can appropriate funds under certain conditions. The Governor’s Office of Budget and Program Planning (OBPP) can approve the addition of federal grant funds (and state special revenue funds if an emergency exists) received between sessions and not anticipated by the legislature.

These Budget Amended (BA) appropriations are issued through Budget Change Documents (BCD’s) based on detailed requests submitted by division fiscal staff. Funds appropriated through the BCD process are not considered part of ongoing operations and, if they are to continue to the next biennium, must be re-authorized by the legislature in the next session. This is done through “House Bill 4”, (HB4) under which all BA authority existing at the time is compiled in one bill and approved by the legislature to continue into the next biennium. Most

federal grant funds are appropriated through the BA process, and commonly referred to as “HB4” funding.

Fund Types

Funds are used to designate different types of appropriations and related sources of revenue. The three main types of governmental funds utilized by DNRC Forestry Division are: 1) general fund; 2) special revenue funds; and 3) proprietary funds.

General Fund is defined as all financial resources except those required to be accounted for in another fund. General fund is primarily tax revenues (generally applied across a very wide spectrum of taxpayers) used for general purposes of state government. Because general fund can be used for any purpose within the law, the legislature is usually more concerned with the use and availability of general fund than with the other sources of revenue. The General Fund number is always **01100**.

Special Revenue Funds are defined as specific revenue sources that are legally restricted to expenditure for specified purposes. There are two main types of special revenue funds: a) state special revenue; and b) federal special revenue

- **State special revenue** is defined as money from state and other sources that is earmarked for the purpose of defraying particular costs within an agency, program, or function. State special revenue is derived from specific rather than general tax or fee sources and is used to fund the costs of specific functions. There are hundreds of state special revenue funds in state government. An example of an SSR fund in DNRC Forestry Division is the fire assessments fund 02039, which uses revenue received from private landowner taxes paid for wildland fire protection to provide a portion of the funding for the Fire and Aviation Management Bureau. DNRC’s Trust Lands Management Division has several SSR funds that receive revenue generated from various trust land activities and provide a portion of the funding for the state’s public schools. All SSR funds have “**02**” as the first 2 digits.
- **Federal special revenue** is, as the name implies, revenue from federal sources. These funds are made available from the federal government for specific purposes, usually through grants or other agreements, and must be used within federal confines and guidelines. Federal funds can also come with requirements for state matching funds. DNRC Forestry Division utilizes 2 unique federal fund numbers each fiscal year to facilitate tracking of federal grant budgets and expenses. All FSR funds have “**03**” as the first 2 digits.

Proprietary Funds, sometimes referred to as enterprise or internal service funds, are used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The generally accepted accounting principles used for proprietary funds are those applicable to similar businesses in the private sector; the measurement focus is on determination of net income, financial position, and

changes in financial position. The main idea behind proprietary funds is that they must earn the revenue to support their spending authority. Examples of DNRC Forestry Division Proprietary Funds are the State Conservation Seedling Nursery fund 06003 and Air Operations fund 06538. All Proprietary funds have “06” as the first 2 digits.

Additional information is available on these and other fund types in a publication entitled “Understanding State Finances and The budgeting Process: A Reference Manual for Legislators”:http://www.leg.mt.gov/content/Publications/fiscal/leg_reference/Understanding_State_Finances_Manual_2010.pdf

Budget Development

There are three tiers to legislative budget development: 1) base budget; 2) present law adjustments; and 3) new proposals. The base budget is the starting point for the budget development process; it is adjusted upward or downward by the legislature through present law adjustments and new proposals, commonly referred to as “decision packages”. The legislature appropriates the higher level state agency budgets, then agencies have some latitude to adjust budgets internally at the lower levels within divisions, bureaus, or programs based on the agency’s needs.

- **Base Budgets and Funding Estimates**

Base budget is defined in statute as the “resources for the operation of state government that are of an ongoing and nonextraordinary nature in the current biennium. The base budget for the state general fund and state special revenue funds may not exceed that level of funding authorized by the previous legislature.” To figure the base budget, an agency’s total expenditures in an even numbered year are adjusted to remove items that are inappropriate for consideration as expenditures for on-going functions. Hence, “adjusted” base differs from “actual” base, consisting of total expenditures. Among the items removed from the base are personal services costs for the year, statutory appropriations, budget amendments, funds transferred from other agencies, and onetime expenditures. Other adjustments to the base include inflation / deflation adjustments for certain fixed costs and commodities, and adding back in new personal services budgets based on the snapshot, as described below.

Base Year Expenses

For the base budget, the legislature looks at the adjusted expenditures made during the previous base year, which is always the first fiscal year of the biennium. The state’s fiscal year (FY) is a 12-month accounting period beginning July 1 and ending June 30. The biennium is the two-year period consisting of the even-numbered base year and the following odd-numbered year.

Personal Services Snapshot

Personal services budgets are based on a “snapshot” of actual salaries and benefits costs for authorized Full Time Equivalent (FTE) as they

existed at a specific point in time at the end of the previous base year. The snapshot is usually taken in mid-July, or the first pay period after a base year ends. The calculations for the adjusted base for personal services budgets starts with the actual cost of each position that was captured at the time of the snapshot, projected forward to arrive at an estimated annual cost, then any personal services adjustments sanctioned by law or by the legislature in a pay plan are added, and any vacancy savings reductions approved by the legislature are removed.

{Note on **vacancy savings**: In recognition of the fact that not all positions will be filled 100% of the time, the legislature expects some level of savings in budgets for positions that are vacant for some period of time between one employee leaving the position and another being hired. The vacancy savings reduction (usually 4%) is applied to Personal Services budgets across the board to account for this expected savings. Note that positions that are not actually vacant at any time in a given year will not recognize any actual savings, but are still budgeted at only ~96% of their projected cost. The agency must determine how to cover this shortfall.}

“Base” vs. “Snapshot”

It is important to recognize the difference in how personal services budgets are arrived at as opposed to budgets for other items. For items such as operating expenses and capital, the entire base year’s expenditures are calculated and then adjusted as discussed above to arrive at the ‘adjusted base’ budget, which is then further adjusted by the legislature through decision packages. However, personal services ‘adjusted base’ budgets start with each position’s actual cost to the state at the time of the snapshot, not the total costs of the position over the entire base year. Thus it is important to have a position filled at the time of the snapshot in order to secure funding for it in the next biennium. Positions vacant at the time of the snapshot are captured (funded) at only 75% of the market salary for the position, representing a potential shortfall if the position is later filled at a higher pay rate.

- **Decision Packages**

Decision Packages are individual changes (either present law adjustments or new proposals) to the adjusted base budget approved by the legislature. Decision packages can be either positive or negative, resulting in either additions or reductions to an agency’s budgets. These budgetary adjustments are made at the Legislative level.

- **Internal Adjustments**

Internal Adjustments are budgetary adjustments made by state agencies to their approved budget at lower levels that do not require legislative approval. Agencies have a limited amount of discretion to move funds between programs and among categories of expenditures within programs. These changes are offsetting, either

between programs or types of expenditures, and do not add any overall authority to the agency.

Summary: How is HB2 Budget Determined?

Even Fiscal Year expenses → Adjusted Base Budget → +/- Decision Packages → +/- Internal Adjustments = Next Biennium's HB2 Budgets

Accounting Structure

Business Unit → Fund → Subclass → Org → Project → Acct Lvl1 → Acct Lvl2 → Acct Lvl3

Business Unit

A Business Unit is a major organization identifier in the state's accounting system. Some agencies have one or multiple business unit numbers. DNRC has one Business Unit and the number is **57060**.

Fund Types and Revenue Sources

The purpose of the state's fund structure is to provide accountability for different types of revenue that are received and expended through the State Treasury. Fund structure is defined in [17-2-102, MCA](#). The fund types most commonly used by DNRC are General Fund, Special Revenue, and Proprietary, as discussed above.

Subclass

The Subclass is a 5-digit designation that, along with a given fund and year, identifies the source of appropriated budget authority. The first three characters are numeric, indicating the agency and the individual division or program ("555" is used for both FD and TLMD programs in DNRC). The fourth and fifth characters can be alpha or numeric, indicating the source of authority. For example, Forestry Division's regular HB2 subclass is 555H1 and Trust Land Management Division's HB2 subclass is 555HA. There are numerous other subclass designations used to identify certain funding sources such as individual federal grants in HB4.

Organizational Units (Orgs)

The Org, also referred to as a budget center or a responsibility center, is a 4 to 7 digit designation assigned by each division as needed to allocate budgets for particular projects or programs and track related expenditures in SABHRS. The org budget can be as small or as large as necessary to provide financial data specific to a program, grant or activity. All FD org numbers begin with a 5, TLMD orgs can begin with either a 5 or 6. Fire suppression orgs begin with a 7, 8, or 9.

Bureau Chiefs and program managers may request that the division fiscal staff set up new orgs as necessary to provide financial information at the level of detail required for activities or grants. Once budget authority exists at the higher appropriation level (as designated by the fund, subclass, year, and account level), budgets then can be moved between orgs as needed.

Project

Some budgets within FD and TLMD utilize an additional level of tracking; up to 9 project numbers can be assigned within the org to provide financial data for expenses related to a specific activity under the main org number. Contact division fiscal staff for more information on project numbers.

Account Levels

SABHRS has three expense account levels. Level 1 consists of broad categories that summarize budgets and expenditures, ie: 61000 is Personal Services. All first level accounts have zeroes for the last 3 digits. For budgeting purposes the first level account is also referred to as the “control budget”, which is the level of budget established by the Legislature.

Level 2 breaks the budget categories of Level 1 down into sub-categories. Second level accounts have zeroes for the last 2 digits. ie: 61100 is Salaries, 61400 is Benefits, both are included under the broader 1st level of 61000 Personal Services.

Level 3 is the detail level of specific accounting expenditure codes used for journal entries in the org, ie: 61101 is Permanent Regular Time. All 5 digits are used to specify a 3rd level account. Expenses are recorded at the 3rd level, though all budgets and expenses can be summarized at the first or second levels in SABHRS reports. For instance, an expense in 3rd level account code 62408 ‘In-state lodging’ would be included in a summary of expenses in both 2nd level 62400 ‘Travel’ and in 1st level 62000 ‘Operating’.

Level 1 Accounts

61000 Personal Services includes salaries, wages, and benefits paid to state employees, and other employment costs that are paid by the state but not directly to the employee, such as health insurance, taxes, retirement contributions, workers compensation and unemployment insurance.

62000 Operating Costs are consumable commodities or services for operating needs of state government. Operating expenses include a wide variety of items in eight 2nd level accounts, including contracted services (62100), supplies and materials (62200), communications (62300), travel and per diem (62400), rent (62500), utilities (62600), repairs and maintenance (62700), and training and other expenses (62800).

63000 Equipment (also called Capital Equipment) refers to tangible or intangible assets that cost over \$5,000 per unit and have a useful life of more than one year.

64000 Capital Outlay is the purchase of land, buildings and major renovations to assets owned by the State of Montana. This does not include equipment.

66000 Grants is a donation, contribution or distribution provided to a variety of recipient entities to be utilized by them for a specified purpose as stipulated in the grant agreement. Grants include direct grants of state funds as well as subawards of federal grant funds, also called pass-through grants.

68000 Transfers is used when recording transfers of funds between government agencies or programs. An example is an MOU or grant between two state agencies whereby one state agency is transferring funds to another for a specific purpose.

Trust Land Management Division's (TLMD) Trust Accounting

The underlying financial goal of the division is to generate revenue for the trust beneficiaries, while protecting and enhancing the value of the trust assets. The beneficiaries are: Common Schools (K-12), Public Buildings, MSU-2nd grant, MSU-Morrill, State Normal School (Eastern and Western), Montana Tech, University of Montana, School for the Deaf & Blind, State Reform School (also known as Pine Hills), Veterans Home, Public Land Trust – Navigable Rivers, Acquired Land – Potomac, MT Developmental Center, and Montana State Hospital.

TLMD State Special Revenue Funding

- TLMD is funded from a portion of the trust revenues generated by land management activities (leasing, licensing, timber harvest, etc.) and interest from the permanent fund. The exception is the MSU-Morrill Trust, whose expenses are paid by the general fund.
- The two major state special revenue accounts are Trust Administration Account (commonly referred to as TAC) and the Forest Improvement Account, which is funded from forest improvement fees from timber sales. The majority of the funding is from the Trust Administration Account, approximately 90%. The Forest Improvement Account generally funds forest health, timber related projects, and access.

Accounting by Trust (ABT) is a complex methodology established in FY 2010 (due to audit recommendations in 2006 and 2008) whereby expenses are forecasted based on estimated work to be done on a trust in a given year.

- Information is collected from bureaus and areas on activities and projects prior to

the beginning of the new fiscal year. Costs are evaluated with respect to revenues and potential distributions to a trust in order to determine if there are sufficient resources to cover expenditures for the division and trust beneficiary expectations. From this effort, speedcharts and taskprofiles are set up by project (trust) in SABHRS to split costs for the trusts by org.

- Direct expenses by trust – contract payments and other invoices are evaluated by area and bureau staff to see if the invoice can be coded to a particular trust. These expenses are referred to as “direct expenses”, because they can be directly attributed to a specific trust. These expenses are then coded as appropriate.

Expenditure approval and payment process (Non-payroll expenses)

The first step in paying an expense is determining which program or activity is responsible for paying a bill and what type of expense it is (the appropriate 3rd level account expenditure code). Any staff member can assign org numbers and 3rd level account expenditure codes to a bill. Most DNRC offices use a red stamp of some sort to call attention to the “coding” of the invoice (the responsible org and account for payment) and also to signify that the invoice is an original, thus reducing the possibility of duplicate payments made from copies of invoices. An expense can be split and assigned to more than one org number and/or 3rd level account by identifying the amount being charged to each number.

The second step is approving the expense for payment. Approval is indicated by a signature in the red stamp area and means that someone with authority to approve expenses against a given org budget is certifying that the expense is a legitimate charge to the program or activity identified by the coding in the red stamp area. Each division’s budget officer maintains a list of authorized signers and the orgs and monetary limits for which they can approve payments. Requests for changes to the authorized signer list should come from either the manager of the org’s budget or the employee’s supervisor, as applicable, and be submitted to the Division Budget Officer. Note that an org can have more than one authorized signer, and an authorized signer can sign for more than one org.

The third step is submitting the red-stamped, coded, and signed invoice to Financial Services Office (FSO) in Helena for payment. An interim step is necessary if the payment is under a DNRC contract or grant -- it must be submitted to the division fiscal staff member responsible for inputting payments into the Contract and Grant database (CGS). This person will then submit the invoice to FSO for payment. (CGS provides the DNRC a means of tracking more detailed information on contract and grant expenses than SABHRS allows.)

The final steps in paying an expense take place at FSO, where the Accounts Payable staff utilizes the authorized signer list to ensure that the request for payment was approved by an authorized signer; then inputs the payment as a journal entry in

SABHRS. The payment is then approved a final time when it is posted, meaning it becomes a legitimate accounting entry and triggers the voucher (check) to be printed or electronic payment to be made, depending on the nature of the expense and the vendor.

The multiple steps and approvals in the payment process provide critical checks and balances that are necessary to comply with internal controls requirements, reduce the chances of fraud, and promote positive audit results for the agency.

Procard Approval Process

Unlike invoices, Procard purchases obligate the State for the expenses charged at the time of purchase. Only authorized Procard cardholders should make Procard purchases and only the cardholder listed on the card should make purchases with that card. Employees must obtain an original itemized receipt for all Procard purchases. A green stamp is typically used on the original Procard receipt for the authorization, org and account coding of the expense; the green stamp indicates the purchase has already occurred, as opposed to the red stamp which indicates payment needs to be made. The colored stamps are both used to indicate a document is the original rather than a copy.

Procard purchases must be approved “after the fact”; approval is indicated by the signature of an authorized approver in the green stamp area. Once a Procard receipt has been stamped, coded, and approved, the receipt should be submitted to the staff member responsible for reconciling the employee’s Procard expenses. This person will compare the charges on the employee’s statement with the actual receipts and identify and rectify any inconsistencies, update the SABHRS system to reflect the appropriate Org and account codes for the Procard expenditures, and submit the authorized receipts to Helena’s FSO staff for record keeping. Procard expenses are not actually posted in orgs in SABHRS until on or near the last day of each month.

Payroll approval and payment process

Payroll is processed through the Human Resources (HR) side of SABHRS before it becomes an expense on the financial side. Time is entered for each two-week pay period by each employee through the MINE site’s time entry function. The employee must choose one or more “Task Profiles” to which to charge his or her hourly time. The task profile is the HR term for an org or budget center, and consists of the agency’s abbreviated business unit number (“576” for DNRC) followed by the org number. For instance, the task profile for org 50502 is 57650502. Most employees have one or more task profiles set as default lines on their time sheets to which they regularly charge their time and in which their Personal Services budgets reside in account level 61000. If the employee is assigned to work on an activity with a different org, he or she can change or add task profile numbers on additional lines as needed or request a new default from HR/Payroll staff. Time can be recorded in increments down to .5 hour.

The employee's supervisor is responsible for approving the employee's time in the MINE time entry manager approval section after reviewing the timesheet for accuracy in hours worked, leave taken, and task profiles to which time was charged. Ideally, any errors are caught at this stage of the process, and the employee and supervisor are able to resolve them. However, if an error is recognized after time has been approved the supervisor can work with HR/Payroll staff to fix the error.

Electronically approving the timesheet is considered the legal equivalent of signing a document and is comparable to authorizing payment from a state budget for any other purpose. Payroll expenses for state employees are determined when time is reported on a timesheet and hours are assigned to a task profile, though actual payment takes approximately 10 days to be processed and appear as Personal Services expenses in SABHRS Financials.

Journal Vouchers (JV)

Expenditures can sometimes be moved into or out of a given org after the fact at the request of managers, usually to correct for errors in coding invoices or mistakes in time entry. This movement of a previously posted expense is referred to as a JV or Journal Voucher and should not be confused with budget movements. Appropriate justification must accompany the JV request, which is submitted to the division budget officer. Auditors may review justification for expenses moved into and out of orgs, particularly for grant budgets, and may raise an issue if they believe there are excessive adjustments or inadequate documentation of the reasons for the adjustments.

Fiscal Year End (FYE) Procedures

Department of Administration (DofA) is responsible for establishing the procedures to close the State's accounting books on June 30 of each year. The books cannot close until each agency completes prescribed steps. Agencies have about two weeks after June 30 to pay bills or accrue funds for expenses incurred prior to June 30. This is called the fiscal year end closing period. Each year DofA updates their procedures with the new deadline dates. DNRC's Financial Services Office receives this information and establishes internal deadlines to ensure that DNRC can meet DofA's deadlines.

In April the Contracting Officer begins notifying employees about FYE deadlines for procurement and contracting issues. In May the Chief Financial Officer distributes a memo listing tasks the divisions must complete and deadlines for submitting materials to Financial Services Office. The division Budget Officers and other staff as assigned coordinate FYE activities, and gather information for submittal to Financial Services Office.

Accruals

The purpose of an accrual is to reserve, or set aside, HB2 budget authority to pay expenses obligated in one fiscal year at a later date in another fiscal year. Accruals must meet valid obligation criteria as defined in DofA's procedures. There are two

types of accruals, “A” accruals and “B” accruals.

- **“A”** accruals are for goods or services to be provided **after** June 30. This is used for valid Purchase Orders (PO’s) or other obligations to purchase items or contracts for services to be received after June 30, though the expense must have been incurred prior to June 30 (ie: the contract for services must have been signed or the goods ordered from the vendor prior to this date).
- **“B”** accruals are for goods received or services provided **before** June 30 when the payment cannot be made during the FYE closing period, usually because the invoice has not been received by the end of the FYE closing period. The agency must record these obligations as “B” accruals.
- Accruals are issued an accrual number that identifies the accrual as set aside authority for the specific obligation. The authority no longer resides in the org budget after it has been accrued at FYE. When the invoice is received at some later date, the person approving the invoice must specify the accrual number (rather than the initial org number) in order for the payment to be processed against the accrued funds.

House Bill 2 Fiscal Year End

HB2 Budgets are available for the length of the State Fiscal Year July 1st to June 30th. If HB2 org budgets have not been spent or accrued by June 30th, the spending authority expires and the state’s FYE procedures will zero out any remaining balance left in the org.

During the following fiscal year, depending on available cash balances in the various funds, the agency may receive up to a third of its unspent HB2 appropriation back in the form of “carryforward reversions”. This budget authority is usually held at the Division level and used for large projects or other broad scale needs.

House Bill 4 Fiscal Year End

Continuing budgets appropriated through Budget Amendments and HB4, which includes most federal grant funds (and limited state special revenue and other funds) are usually not required to be spent or accrued by the state FYE date of June 30th. HB4 org budgets are temporarily zeroed out in SABHRS immediately following the state’s FYE closing process, but the budget authority still exists at the higher appropriation level of fund/subclass, meaning the funds can still be accessed and spent during this period. Expenses will show up in the orgs but budgets will not appear until they have been re-allocated and re-loaded into the orgs in SABHRS for the new FY; this is usually done in Aug or Sep.

It’s important to remember that HB4 funds have various federal termination dates or other budgetary or date restrictions, so staff responsible for managing these budgets should work closely with the division fiscal staff to make sure that HB4 funds are properly monitored during this time.

SABHRS BASICS

SABHRS Introduction

SABHRS, the Statewide Accounting, Budgeting, and Human Resources System, is an integrated database used to track budget, expense, and payroll information within the state. SABHRS enables users to view a large amount of fiscal information in a variety of formats, including the appropriated budget amount, expenditure details and totals, accruals, remaining balances and other budget activity. SABHRS Financials Training Material is available at the following link:

<http://accounting.mt.gov/sabhrstrainingmaterial.mcp>

Budget Tracking Tools – Overview

Some helpful reporting tools in SABHRS Financials are Data Mine, Managers Reports, and Org Detail Reports. Further details about how to use these reporting tools are available in Appendix A.

Data Mine

Data Mine is updated each night; therefore, it provides an up-to-date picture of budgets and expenses via Excel pivot tables. The Excel format allows the user to select various levels of detail, including single or multiple funds, subclasses, and orgs as well as all 3 account levels, and then group or subtotal various items as needed.

Org Detail Reports

Org Detail Reports provide a monthly report of org activity, including detailed information on the month's transactions as well as the org's total budget, expenses year to date, and remaining balance at month end. Org Detail Reports are provided in a pdf file format which is not alterable and not exportable to Excel.

Managers Reports

The Managers Reports program also pulls information from SABHRS on a daily basis and provides up-to-date information on budgets and expenses by org, but offers more detail on the expenses levied against the org, because it allows the user to drill down to the journal details for a specific payment. Managers Reports data can also be exported to Excel, though pivot tables such as those in Data Mine reports are not provided.

State of Montana Checkbook

This state web resource provides public access to the State of Montana's un-audited, non-confidential, payment information. <http://checkbook.mt.gov/>

HUMAN RESOURCES

Non-Employee vs. Employee Hire

The agency's staffing needs, availability of Full Time Equivalent (FTE) and type of spending authority will determine whether the agency should proceed with a non-employee (ie: contractual) relationship or an employee hire. An agency pays for the costs of a non-employee out of Operating budgets (not Personal Services) and no FTE is required. An actual state employee must be paid out of Personnel Services budgets and FTE is required. An employee hire will be conducted through Human Resources following state hiring policies and procedures. A non-employee will be contracted or otherwise engaged and paid in a process outside of HR or payroll. Examples of non-employees are people hired through temporary staffing firms or other local employment agencies and student interns. Note that student interns are usually state employees hired through the university system, but are not DNRC employees .

Employment Status

Permanent Employees

A "permanent employee" is an employee who is designated by an agency as permanent and who has attained or is eligible to attain permanent status ([MCA 2-18-101](#)). Employees attain permanent status by successfully completing an initial probationary period. Permanent employees must be hired through a competitive recruitment process. Once permanent employment status is attained, a permanent employee who moves to a new job within the same agency or takes a new job with a different state agency will maintain permanent employment status. Permanent employees are not required to complete a new probationary period to maintain permanent employment status.

- **Benefits:**
Permanent employees are eligible for all state benefits including sick leave, annual leave, holiday pay, group health insurance benefits, retirement, and longevity raises.
- **Layoffs and Reductions in Force:**
If a permanent employee's position is eliminated because of privatization, reorganization, closure or a reduction in force, the employee is entitled to benefits under the State Employee Protection Act ([2-18-1201 et seq.](#)) and the Implementing Reduction in Force Policy.
- **Grievances:**
Employees may only file a grievance under the MOM Grievance Policy, ([ARM 2.21.8010 et seq.](#)) after the employee has attained permanent status. If an agency has developed an alternative grievance policy, eligible employees must file under the agency's policy instead. If employees are members of a bargaining

unit, they may be required to file grievances according to the procedures set forth in the collective bargaining agreement.

- **Performance Management:**

Supervisors are required to manage and evaluate the performance of permanent employees on a regular basis. Each agency must develop a performance management system that meets the specific needs of the agency.

Seasonal Employees

A “seasonal employee” is a permanent employee designated by an agency as seasonal, who performs duties interrupted by the seasons, and who may be recalled without the loss of rights or benefits accrued during the preceding season ([MCA 2-18-101](#)).

Seasonal employees must be hired initially through a competitive recruitment process. Seasonal employees attain permanent status in the same manner as all permanent employees. Given the nature of the job, a seasonal employee’s probationary period may span several seasons. The seasonal break is not a termination; it is treated like an approved leave of absence. Therefore, these employees are usually recalled each season without a loss of rights or benefits.

- **Benefits:**

Seasonal employees are eligible for all state benefits including sick leave, annual leave, holiday pay, group health insurance benefits, retirement, and longevity raises.

A seasonal employee must be regularly scheduled to work, or actually work, 40 or more hours per two-week pay period for six continuous months in any 12-month period to be eligible for health insurance benefits ([MCA 2-18-701](#)).

For the purposes of sick and annual leave eligibility, actual time worked will count toward the qualifying period and accrual balances. In some cases, the qualifying period may span several seasons. Seasonal employees do not accrue leave benefits when in a leave-without-pay status during the off-season.

Seasonal employees are also eligible for any statutory, across-the-board or longevity raises. For longevity purposes, the length of employment is calculated as if the seasonal employee was continuously employed during the off-season ([MCA 2-18-304](#)).

- **Layoffs and Reductions in Force; Grievances; and Performance Management:**

Once a seasonal employee attains permanent employment status, Layoffs and Reduction in Force, Grievances and Performance Management policies are the same as those for permanent employees. For more information on these

benefits, see the Permanent Employees Section under the appropriate topic heading.

Guaranteed Seasonal Employees

DNRC refers to individual seasonal positions of .50 FTE or greater as 'guaranteed seasonal', due to the fact that they are re-hired each season into the same position. These employees meet the HR definition of Seasonal Employee above.

Seasonal Aggregate Employees

DNRC also hires employees in aggregate seasonal positions at less than .50 FTE; these employees are considered Temporary Employees, as described in the section below.

Temporary Employees

Temporary employment status is defined below. Further information can be found in Montana law at ([MCA 2-18-101](#)).

A "temporary employee" is an employee who:

- is designated by the agency as a temporary employee and is employed for a predetermined period not to exceed 12 months, **and**
 - performs temporary duties or permanent duties on a temporary basis **and**
 - must be terminated at the end of the predetermined period, **and**
 - is **not eligible** for permanent status without a competitive selection process.
 - may be hired through a competitive recruitment process, though it is not required.
- **Benefits:**

Temporary employees are eligible for some state benefits including sick leave, annual leave, holiday pay, and group health benefits. Temporary employees are eligible for group insurance benefits, if they meet one of the following criteria:

 - are regularly scheduled to work 40 hours or more per two-week pay period for more than six months within a year; or
 - work 40 hours or more per two-week pay period for a continuous period of more than six months, although not regularly scheduled to do so; or
 - are covered under a collective bargaining agreement which provides for eligibility.

Note: Temporary employees begin accruing sick and annual leave when they are hired. In order to use sick leave, the employee must complete a vesting period of 90 days continuous employment. In order to use annual leave, the employee must complete a vesting period of 6 months continuous employment.

Temporary employees may participate in the Montana Public Employee Retirement System. The option is available to temporary employees who do not exceed 960 hours of employment in a fiscal year. Once a temporary employee exceed the 960-hour threshold, participation becomes mandatory (MCA [19-3-411](#) & [19-3-412](#)).

Temporary employees may receive credit toward years of service for longevity allowance purposes only if the temporary employee moves immediately to a permanent position and remains in a pay status or is on an authorized leave of absence as defined in MCA [2-18-304](#).

- **Layoffs and Reductions in Force:**

Typically, temporary employees are not entitled to benefits under the State Employee Protection Act during privatization, reorganization, closure or a reduction in force ([2-18-1201](#) et seq).

- **Grievances:**

Temporary employees are not eligible to file a grievance under the Grievance Policy, ([ARM 2.21.8010](#) et seq). They may be eligible to file a grievance under an alternative agency policy or the collective bargaining agreement if they are a member of a bargaining unit.

- **Performance Management:**

Supervisors are not required to provide formal performance evaluations for temporary employees. Although, as a best practice, we do recommend that supervisors provide regular and on-going feedback to these employees.

The practice of terminating a temporary employee, allowing a five-day break in service, and reinstating the same employee to the same temporary position in order to maintain temporary employment status is strongly discouraged.

Short Term Workers

Short Term Worker employment status is defined below. Further information can be found in Montana law at ([MCA 2-18-101](#)).

A “short-term” employee is an employee who:

- is hired by the agency for an hourly wage, **and**
- may not work for the agency more than 90 days in a continuous 12-month period, **and**
- is not eligible to earn the leave and holiday benefits, **and**
- is not eligible for permanent status, **and**

- **may not** be hired into another permanent position without a competitive selection process.
- **Benefits:**
Short-term employees are not eligible for sick leave, annual leave, holiday pay or group insurance benefits. Short-term employment does not apply toward years of service for longevity allowance purposes.

Short-term employees may participate in the Montana Public Employee Retirement System. The option is available to temporary employees who do not exceed 960 hours of employment in a fiscal year. Once they exceed the 960-hour threshold, participation becomes mandatory (MCA [19-3-411](#) & [19-3-412](#)).
- **Layoffs and Reductions in Force:**
Short-term employees are not entitled to benefits under the State Employee Protection Act during privatization, reorganization, closure or a reduction in force.
- **Grievances:**
Short-term employees are not eligible to file a grievance under the Grievance Policy, ([ARM 2.21.8010](#) et seq). Short-term employees may be eligible to file a grievance under the collective bargaining agreement if they are a member of a collective bargaining unit. However, very few collective bargaining agreements cover short-term employees. If your agency has developed an alternative grievance policy, supervisors will need to determine grievance rights for short-term employees.
- **Performance Management:**
Supervisors are not required to provide formal performance evaluations for short-term employees. We do recommend regular and on-going feedback with all employees, regardless of employment status.

Short-term and temporary employees are not eligible for permanent employment status **without** successfully completing a “new” competitive hiring process and a probationary period. Note that a competitive hiring process is not required for the initial hire of short term and temporary employees.

DNRC Forestry Division hires Emergency Firefighters (“EFF’s”) as Short Term Workers on an as-needed basis to assist with fire suppression efforts.

Modified Full Time Equivalent (FTE)

“Modified FTE” are those positions approved by OBPP without legislative action; these positions are often hired to perform work associated with temporary grant funding or other non-continuing appropriations. Modified FTE positions are not included or funded in HB2, nor are their costs captured in the snapshot. If an agency wishes to make Modified FTE ongoing, HB2 FTE and funding can be requested of the legislature,

though there is no guarantee the request will be granted. If sufficient funds are available outside of legislative appropriations, and the need is ongoing, the OBPP can continue to approve the same position as a Modified FTE indefinitely.

Modified FTE usually charge their time to the temporary funding source (grant) under which their FTE was requested; however they are able to charge up to a maximum of 25% of their time to HB2 funding sources when appropriate. Conversely, HB2-funded FTE positions are only able to charge up to 25% of their time to non-HB2 funding sources.

Hiring Options for Temporary Funding (Modified FTE)

Several options for hiring of employees on temporary funding are outlined below along with the pros and cons of each selection. Each option contains budget implications that a supervisor must consider before a hiring decision is made.

- **Hire New Employees.** New employees may be hired to fill positions created by temporary funding through the use of Modified FTE. The employment status for these positions may be designated as short-term (if they will be working no more than 90-days in 12 months), temporary (if they will be working no more than 12 months), or permanent (note this may mean only as long as the funding lasts). Modified FTE allows the agency to hire the specific expertise, experience, or competencies required with temporary funding. Note that it may be necessary to terminate or lay-off employees when temporary funding ends, and there may be financial obligations associated with termination.
- **Reemployment of Retirees.** Retirees may be hired to fill modified positions created with temporary funds. Retirees may be employed without a competitive hiring process if the following criteria are met:
 - the retiree has requisite skills and qualifications,
 - it is determined that reemployment is in the agency's best interests, and
 - the reemployment term does not exceed 12 months.

The agency must document the reasons for reemployment. Reemployment for retirees is subject to hour and wage limitations set forth in [MCA 19-3-1106](#) and [19-20-731](#).

Terminating Modified FTE Positions – End of Funding

It may be necessary to terminate or lay-off employees who were hired as Modified FTE when temporary funding ends. Short-term employees can be terminated at the end of the funding period and temporary employees at the end of the predetermined employment period. Permanent employees must be laid off in compliance with the Reduction in Work Force Policy ([MOM 3-0155](#)). See the following guide for policies on reduction in force for permanent employees, [Reduction in Force Guide](#).

Layoff Obligations and Requirements

An agency may have financial obligations to an employee when a reduction in force is implemented ([MOM 3-0155](#)) and [2-18-1201, et seq., MCA](#)). When an employee is terminated through a layoff, the employee may be entitled to:

- six months of continued employer contributions to group health insurance premiums,
- job retraining and career development programs,
- inclusion in the job registry,
- retention or cash-out of accrued vacation and sick leave.

Employment Status Quick Reference Chart

The following chart provides a quick reference of eligibility for benefits and other requirements based on the employee's employment status.

	Permanent	Temporary	Short Term Worker
Permanent Status	Yes	No	No
Competitive Process	Required	Not Required	Not Required
Employment Preferences	Yes	Yes	No
Sick and Annual Leave	Yes	Yes	No
Holiday Pay	Yes	Yes	No
Performance Appraisal	Required	Not Required	Not Required
Group Benefits*	Yes*	Yes*	No
Retirement System (PERS)	Yes	May	May
Reduction in Workforce	Yes	No	No
Collective Bargaining	May	May	May
Grievance Policy	Yes	No	No

*Eligibility requirements apply. See 2-18-701 et seq, MCA for more information.

GRANT AND AWARD MANAGEMENT

Award Funding Sources: State, Federal, Other (local government, private organization)

A state government agency may receive funding through grants or other agreements from a variety of sources, including other state agencies, federal government agencies, local government entities, and private organizations.

Other (non-grant) agreements that may be used to provide funding to a state agency include cost-share agreements and interagency personal services agreements; these agreements may be between federal, state, and/or local government agencies. The

type of agreement used to award funds is generally dictated by the nature of the need and the relative benefit each party will realize. For example:

Grants are usually awarded to further the goals of the awarding agency.

Cost-share agreements are commonly used when each agency stands to benefit from the agreement and each agency will bear some portion of the costs.

Interagency personal services agreements are often used between state agencies when one agency has personnel with specific expertise that is temporarily needed by another agency and it is not cost effective for the paying agency to hire and train for the needed skills.

Regardless of the type of instrument used to award or exchange funds, program staff must comply with all applicable federal, state, and local laws and rules in the administration of the agreement. Department legal staff should review agreements for liability and other legal issues; legal staff should also be consulted whenever program managers are unsure about the applicability of various laws and rules.

Compliance with Applicable Federal Laws & Regulations

Recipients and subrecipients of federal award funds must follow the applicable federal Office of Management and Budget ([OMB Circulars](#)) regarding the administrative requirements, cost principles and audit requirements of federal awards. There are separate federal rules and regulations for the following types of entities:

- **State, Local & Tribal Governments**
- **Non-profit organizations**
- **For-profit entities**
- **Educational Institutions**

More information is available in the Montana Department of Natural Resources and Conservation Forestry Division Subaward Manual at the following link:

<http://dnrc.mt.gov/Forestry/Assistance/Grants/Documents/201400109ubAwardManual.pdf>

Award Cycle

Most grant award cycles begin with a notification of funding availability, sometimes also referred to as an announcement or an advice letter, describing the basic eligibility requirements, program directions, and other expectations of the awarding agency. Eligible recipients respond to this announcement by submitting an application that describes what they intend to accomplish in their anticipated project or program and how they would use the funds. Within DNRC Forestry Division, only the budget officer is authorized to submit grant applications; this person will work with the applicable program staff to develop applications that take into consideration all of the relevant

programmatic and budgetary aspects of the potential grant. Program staff are encouraged to be on the alert for any grant funding opportunities that may arise in their programs and discuss them with the budget officer as early as possible so that application materials can be compiled and submitted in a timely manner.

Once applications are received, funding agencies utilize various scoring criteria to determine which applicants will receive awards. Successful applicants are notified and a grant agreement is executed (signed by all parties), and the funding agency formally obligates the funds at that time. The grant agreement (or award letter) usually contains further instruction regarding what costs are allowable, what must be accomplished with the grant funds, specific programmatic or project-related details, and references to applicable laws and rules that the recipient agency must follow in the administration of the award.

Award Term

Start date of award is stated in the award agreement, or there may be a statement that it begins upon final signature. Expenditures usually cannot be incurred before the start date specified in the award document and can never be incurred after the grant's expiration date.

Direct Costs

Direct Costs. Direct costs are those that can be identified specifically with a particular grant. Costs that are typically charged as direct costs may include, but are not limited to:

- Compensation of employees for the time devoted and identified specifically to the performance of the cost objective;
- Cost of materials acquired, consumed, or expended specifically for the purpose of the cost objective;
- Cost of services performed in order to accomplish the cost objective; and
- Travel expenses incurred specifically to carry out the cost objective.

Indirect Costs

Indirect costs are defined as costs incurred for common or joint objectives that are not readily assignable to a particular project or grant.

Various entities handle indirect costs differently, but within DNRC, indirect costs are assessed on Personal Services and Operating expenses paid by federal grants and other non-state funds as required in [MCA 17-1-106\(5\)](#), based on a rate negotiated between DNRC and its cognizant federal agency (USDA Forest Service). At the time of

this writing, the DNRC's current negotiated Indirect Cost Rate is 6.89% (effective for state FY14/15).

Funds from assessed indirect costs are not available for specific division expenses; they are turned over to the Department's Financial Services Office (FSO) and used to pay for a portion of department-wide general administrative expenses and centralized services such as payroll, accounting, and procurement. The division budget officer or FSO budget analyst can provide the most up-to-date information on indirect cost rates, and a copy of the current approved Indirect Cost Negotiation Agreement.

Calculating Indirect Costs

If an org's budget contains federal or other non-state dollars that will be spent on either Personal Services (PS) or Operating Costs (Ops), there will be indirect costs assessed against those expenditures on a monthly basis equal to the indirect rate percentage multiplied by the prior month's direct costs in PS and/or Ops. Indirect costs are charged to 3rd level account 62827 Indirect/Administrative Costs, which is contained in 2nd level account 62800 Other Expenses, which is under 1st level account 62000 Operating Expenses.

The following scenario is an example of how to calculate and plan for indirect costs. A Project Manager has a total of \$100,000 in federal funding in a particular org, which he plans to spend in PS and/or Ops. The Project Manager would divide \$100,000 by 1.0689 which results in \$93,554.12. This is the net amount of money available to spend on direct costs in support of the grant project. This amount is multiplied by the indirect cost rate .0689 to arrive at anticipated indirect costs of \$6,445.88, the amount that must be reserved for the indirect costs to be assessed against the grant funds as they are spent. So, if \$100 in direct costs is spent from the federal funds one month, there would be an indirect cost of \$6.89 charged in the following month.

Another example of computing indirect costs may be helpful. Assume the project manager must have \$100,000 in federal funds to spend on direct costs in PS and Ops. In this case the Project Manager would multiply \$100,000 times .0689 to arrive at \$6,890, the additional amount needed to pay the indirect costs. Therefore, the Project Manager should request a total budget in the org of \$106,890 in order to have the appropriate amount of federal funds available to complete the project work. Note that this scenario contains the same math as the first one, in that total budget (\$106,890) divided by 1.0689 equals the net available to spend on direct costs (\$100,000). This \$100,000 multiplied by the IDC rate of 6.89% equals expected indirect costs of \$6,890.

Match (Cost Share) Requirement

Match, also referred to as cost share, is generally the portion of project or program costs not paid with award funds, usually the recipient or subrecipient's contribution and/or donated services. The federal grant notification or award will usually note any specific match requirements. Unless otherwise specified in the grant award, federal

funding cannot be used as match on federal awards. The division budget officer should be consulted on questions related to matching funds, as there may be match considerations or constraints that the program manager is not aware of.

Disbursement of Federal Grant Funds to the State

Financial assistance grants and agreements typically operate on a reimbursement basis. Federal regulations require that expenses be recorded on the state's audited accounting system (SABHRS) before the state requests reimbursement. Requests for reimbursements (bills/invoices) or on-line cash draws are prepared and submitted on a monthly basis by the budget officer. Note that grant funds are not actually received when a grant award is signed; the award merely serves to document each agency's intentions, including the funding agency's obligation to reimburse the recipient once eligible expenses are incurred, paid, and reimbursement is requested.

Financial Management

Program managers work with the division budget officer to determine if appropriation authority exists in HB2 or if a Budget Change Document (BCD) is necessary to obtain "BA" (non-HB2) spending authority for the new funds. This process is described in the Budget Amendment section above; it results in non-HB2 appropriations, also referred to as "HB4" budgets that are not limited to the state Fiscal Year period. Most new federal grants are assigned one or more new org numbers as needed to track the budget and expenses for the grant.

The grant manager or budget manager is responsible for expenditures charged to a grant. Budget managers determine grant expenditures by verifying that a direct cost is an allowable expense under the terms of the grant and approving payments from the appropriate org on the grant's budget. Time charged to a grant by staff is approved when the supervisor approves the time sheet in the payroll system.

Subawarding Funds

A state agency may apply for and receive award funding that is intended to be further distributed (subawarded) to entities outside of the agency to accomplish the scope of work and goals of the approved project proposal. Below are some useful definitions to know when subawarding funds.

When DNRC receives a grant directly from a federal agency, DNRC is considered the **primary recipient** of the award (or grant). When DNRC then **subawards** (or subgrants) those funds to another entity, this entity is considered a **subrecipient** (or subgrantee); and DNRC is considered a **pass-through entity**. If the subrecipient then subawards the funds to another entity, that entity is considered a **second-tier subrecipient**. The entity that is intended to ultimately benefit from the award is considered a **beneficiary**.

Beneficiaries are not considered subrecipients and therefore are not subject to the same regulatory and administrative requirements as subrecipients.

When DNRC awards state funding (rather than federal funding), DNRC is the **awarding agency**; and the receiving entity is the **primary recipient**.

The DNRC Forestry Division has created a manual to provide guidance when subawarding funds to other entities, available at the following website: <http://dnrc.mt.gov/Forestry/Assistance/Grants/Documents/20130610SubAwardManual.pdf>.

Subaward Agreement

Every fiscal year the Business Management Bureau creates a Master Federal Subaward Agreement Template that is utilized as a boilerplate for the creation of the division's subaward agreements. This subaward template is reviewed and approved by the department's fiscal, legal, and procurement offices. The master template is also updated throughout the year to add any necessary subaward changes or requirements issued from funding agencies. Since a subaward agreement is a contract between the agency and the subrecipient, the details of the subaward agreement should be carefully reviewed by the program manager for accuracy and clarity before approving it to be sent to the subrecipient for signature. If changes or updates need to be made to a subaward agreement after it has been fully executed, an amendment can be executed to modify the original subaward agreement. The program manager should work with grant and fiscal staff to create a new subaward agreement or to amend an existing subaward agreement.

Each new subaward agreement must be approved by the project manager, DNRC fiscal personnel, and DNRC legal staff prior to signature. If the authorized amount of the subaward is greater than \$100,000 and less than \$200,000 the Director of the Department must also approve the subaward agreement, indicated by his or her signature in the actual agreement

If the authorized amount of the subaward is greater than \$200,000, justification for the subaward must first be reviewed and approved by the DNRC Director and the OBPP; and the Director must be the first signatory on the subaward agreement.

Once the required approvals are obtained by the grant staff, an authorized representative of the subrecipient (a person who is legally able to contractually obligate the subrecipient organization) and the DNRC project manager will sign the subaward agreement. The agreement is usually considered to be "executed", or in effect, as of the date of the last signature.

Subrecipient Monitoring

DNRC is responsible for monitoring subrecipients and award-funded projects in order to ensure that subrecipients comply with state and federal laws, program regulations, subaward agreement terms and conditions, and administrative requirements as specified in applicable OMB Circulars.

Subrecipient monitoring must cover all programs, functions, or activities supported by awarded funds administered by DNRC, and must be sufficient to accomplish the following objectives:

- Determine that expenditures have been charged to the cost categories and within the cost limitations specified by OMB circulars and applicable laws and regulations and appropriate to the restrictions and specifications in the grant award;
- Determine that the award project is progressing properly while complying with and adhering to the provisions of applicable laws and regulations, contracts, subaward agreements and uniform administrative requirements for grants and agreements as directed in the OMB circulars; and
- Provide technical assistance as necessary.

DNRC CGS Tracker

Contract and Grant System (CGS) tracker is the database system utilized to track all DNRC Subaward Grants and Contracts and is available as a web application <http://cgl.dnrc.mt.gov:8080/>. Department employees need authorization to utilize this database application and should contact their supervisors and IT Staff to obtain login credentials. Once access to CGS is granted, the budget officer and grant staff are available to assist with training as needed on the database applications and reports.

PROCUREMENT & CONTRACTING

The DNRC/Financial Services Office (FSO)/Contracting Officer (CO) procures and/or supervises the procurement of all supplies and services needed by the Department.

The procurement methods below **do not** apply to the following **Controlled items**:

- Vehicles (new or used), Central Stores, Printing, Term Contracts – Contact the FSO-CO representative for more information on procurement of these items.
- IT items such as computers, printers, copiers, cell phones, and any other item or software that connects or downloads to a state computer – contact Office of Information Technology (OIT) Network Support staff for more information on these items.

Purchases may not be artificially divided or broken into multiple smaller purchases in order to avoid or to limit procurement solicitation requirements under this section.

Procurement & Contacting Basics

Small Purchases of Commodities or Services: less than \$5,000

- Only those on authorized signer list may approve invoices for payment and/or Pro card purchases.
- Purchases under \$5,000 may be made without bid documentation; however, comparison shopping is highly recommended.
- If similar pricing, service and expertise are available, purchases should be carried out with various vendors on a rotating basis (Continually doing business with one particular vendor/contractor, to the exclusion of others may result in adverse public relations).
- Use the Pro card when possible. (If using Pro card to pay a contract payment, please see # 8 in process section below)
- Purchase of any IT item requires the IT Procurement Form located at dnrc.mine.mt.gov
 - Contact OIT Network Support staff for more info on any IT purchases.
- Non-regular low-risk services costing under \$5,000 (i.e.: carpet cleaning, window-washing) likely do not require a Gray Box contract, though the vendor must provide proof of Worker's Compensation coverage or an Independent Contractor (IC) exemption.
- Low-risk services provided on an ongoing basis (such as regular janitorial service) should be procured under a Gray Box contract, regardless of the \$ amount.
- Services that carry more risk (ie: weed-spraying on state trust lands), even when done on a one-time basis under \$5,000, will likely need to be done through a Gray Box contract in order to protect the state from liability. If unsure about whether to do a Gray Box contract for services, contact FSO-CO.

Contracting for Services (Gray Box Contracts)

- Agreements to purchase contracted services should usually be done on a Gray Box Contract (not a PO).
- All questions related to insurance language, security bonds, or any other legal issues should be addressed by agency legal staff during creation of contract.
- **Process:**
 - 1) Obtain Contract # from Procurement (FSO-CO).
 - 2) Begin with the latest version of the Gray Box contract template from the Procurement website. Do not revise an old contract because the gray box template more than likely has changed in the interim. Fill in vendor info, scope of work, funding, start/end dates, etc, as appropriate.
 - 3) Division/Bureau/Area staff authorized to contract will work with their program and legal staff as necessary to create the Gray Box contract. (FSO-CO will not normally write the contract). It is very important to clarify the source of the funding for the contract so that if federally funded the appropriate language

and appendices are made part of the contract. Contact division fiscal or grant staff for assistance with federally funded contracts.

- 4) Approvals required, in order:
 - a. Bureau/Area/Program staff – Verify project language, spec's, timing, funding, etc as applicable. Request proof of insurance coverage, IC exemption, etc, from Vendor if required.
 - b. Legal staff – Approve contractual language, insurance requirements, address any legal concerns.
 - c. Division Fiscal staff – Verify insurance coverage, receipt of security bond, etc as applicable. Confirm availability of funding as identified on contract.
 - d. Procurement staff (FSO-CO) – Final approval only after all the above have reviewed.
- 5) Obtain signatures: Send two copies of the final approved contract to the vendor for signature first. Once the vendor has signed, a DNRC authorized signer may sign. Return one original signed contract for the vendor's records.
- 6) Submit the other final signed contract with all approvals and any necessary proof of insurance, etc to Division Fiscal staff (C Daruk in TLMD, L Holtom in FD).
- 7) Division Fiscal staff will input contract info in CGS and forward contract on to Procurement.
- 8) Payments: All contract payments (whether paid on a Pro Card or via invoice submitted for voucher payment) must be approved by staff authorized to contract, then routed to Division Fiscal staff for CGS input and processing.
- 9) Note contract # on payment / red stamp approval to facilitate processing.

Limited Solicitation - Purchases of Commodities or Services with a "Total Contract Value"* of greater than \$5,001 but less than \$25,000 (Total Contract Value defined below)

- Division/Bureau/Area staff authorized to contract submits a signed requisition to the FSO-CO.
- This procedure requires a minimum of three viable quotes obtained from appropriate and responsible vendors.
 - Oral, Written, Faxed, or Emailed
- Documentation is required, including vendors contacted, quotes received, complete product description and/or service requirements, and all award conditions (e.g., delivery requirements, sole brand justification (see definition below), and packaging).
- The FSO CO will complete the procurement for the end user.

Formal Solicitation - Purchases of Commodities or Services with a "Total Contract Value"* greater than \$25,001 but less than \$100,000 (Total Contract Value defined below)

- This procedure requires an Invitation for Bid (IFB) or Request for Proposal (RFP). See *IFB/RFP instructions below*.
- Division/Bureau/Area staff authorized to contract will submit a signed requisition along with an IFB or RFP to the FSO-CO.
- The FSO-CO will complete the procurement for the end user.

DOA Formal Solicitation - Purchases of Commodities or Services with a "Total Contract Value"* greater than \$100,001

- Above DNRC Delegation Authority
 - Department of Administration (DOA) has granted DNRC some exceptions. Contact FSO-CO for information.
- Division/Bureau/Area staff authorized to contract will submit a signed requisition to the FSO-CO
- Requires prior approval from DNRC Director
- DOA will issue
 - IFB or RFP
 - Contract or Purchase order

Invitation for Bids (IFB) and Request for Proposals (RFP)

- IFB's or RFP's are required in the formal solicitation process (purchases > \$25,000).
- A requisition signed by Division/Bureau/Area staff authorized to contract is required prior to beginning the IFB/RFP process.
- Division/Bureau/Area staff must complete the bid or proposal language prior to sending it to FSO-CO.
- Questions regarding insurance language, security, bonds, and other legal issues should be addressed with agency legal staff prior to sending the IFB/RFP to FSO-CO.
- Questions regarding the IFB/RFP process should be addressed to the FSO-CO.
- FSO-CO will:
 - review the IFB/RFP prior to posting on the website.
 - be the main point of contact for vendors throughout the process (exception: FD Fire Solicitations).
 - receive bids and proposals from vendors.
 - ensure the state rules for the IFB/RFP process are adhered to.
 - work with the Division/Bureau/Area staff on evaluation of bids and proposals.

Procurement & Contracting Definitions

Total Contract Value (for commodities): is the total dollar amount of the products purchased, generally based on annual requirements.

Total Contract Value (for services): is the total dollar amount of the contract including renewals.

Viable Quote: asking the appropriate and responsible vendors for quotes. Contact FSO-CO for more information on what constitutes a viable quote.

Sole Source Purchase: The required item is available only from a single supplier.

Sole Brand Purchase: One supplier is available to provide the supply or service. Circumstances which could necessitate a sole brand procurement are: (1) the compatibility of current services or equipment, accessories, or replacement parts; (2) there is no existent equivalent product; or (3) only one source is acceptable or suitable for the supply or service item. **Exceptions**: The following items do not require sole source or sole brand justification: (1) professional licenses; (2) dues to associations; (3) renewal of software license agreements; (4) purchase or renewal of maintenance agreements for software or hardware; and (5) publications available only from a single supplier.

ADDITIONAL RESOURCES

Budget

SABHRS Financials Training Material is available at the following link:

<http://accounting.mt.gov/sabhrstrainingmaterial.mcpX>

Understanding State Finances and The Budgeting Process-A Reference Manual for Legislators:

http://www.leg.mt.gov/content/Publications/fiscal/leg_reference/Understanding_State_Finances_Manual_2010.pdf

DNRC Water Resources Division Training-Budget Basics Module Training 10.1-10.4

<http://www.mtwatercourse.org/wrdtraining/browse.php>

State Budget Process-DNRC Leadership

Human Resources

State Human Resources - the following link has a listing of developed trainings and manuals: <http://hr.mt.gov/newresources/default.mcpX>

A Manager's Guide to Employee Definitions in Montana State Government

<http://hr.mt.gov/content/newdocs/guidesandforms/employeedefinitionguide>

Hiring of employees with Temporary Funding

<http://hr.mt.gov/content/newdocs/guidesandforms/ARRAGuidance>

Recruitment and Selection Policy

<https://montana.policytech.com/docview/?docid=312&public=true>

Recruitment and Selection Guide

<http://doa.sharepoint mt.gov/sites/shr/wfdev/recruitment/Pages/default.aspx>

Implementing Reduction in Work Force Policy

<https://montana.policytech.com/docview/?docid=166&public=true>

Reduction in Force Guide

<http://hr.mt.gov/content/newdocs/guidesandforms/RIFguide>

Human Resources Montana Code Annotated References (MCA)

[2-18-101](#)

[2-18-1201 et seq.](#)

[2-18-701 et seq.](#)

[19-3-1106](#) and [19-20-731](#)

Grant, Award, and Subaward Management

Montana Department of Natural Resources and Conservation Forestry Division
Subaward Manual

<http://dnrc.mt.gov/Forestry/Assistance/Grants/Documents/20130610SubAwardManual.pdf>

Procurement & Contracting

DNRC Procurement Forms

<http://dnrc.mine.mt.gov/Divisions/Director/Procurement/Forms.asp>

#Term Contracts

<http://svc.mt.gov/gsd/apps/TermContractDefault.aspx>

Procurement Questions and Answers

<http://gsd.mt.gov/ProcurementServices/procurementqas.mcp>

IT Procurement Form

<http://dnrc.mine.mt.gov/Forms/ITProcurementForm.asp>

DNRC Contracting Officer:

Gwen Ungerman (406) 444-6724

Appendix A

SABHRS BUDGET REPORTING TOOLS

SABHRS Introduction

SABHRS, the Statewide Accounting, Budgeting, and Human Resources System, is an integrated database used to track budget, expense, and payroll information within the state. SABHRS enables users to view a large amount of fiscal information in a variety of formats, including the appropriated budget amount, expenditure details and totals, accruals, remaining balances and other budget activity. SABHRS Financials Training Material is available at the following link:

<http://accounting.mt.gov/sabhrstrainingmaterial.mcpX>

Budget Tracking Tools – Overview

Some helpful reporting tools in SABHRS Financials are Data Mine, Managers Reports, and Org Detail Reports.

Data Mine

Data Mine is updated each night; therefore, it provides an up-to-date picture of budgets and expenses via Excel pivot tables. The Excel format allows the user to select various levels of detail, including single or multiple funds, subclasses, and orgs as well as all 3 account levels, and then group or subtotal various items as needed.

Org Detail Reports

Org Detail Reports provide a monthly report of org activity, including detailed information on the month's transactions as well as the org's total budget, expenses year to date, and remaining balance at month end. Org Detail Reports are provided in a pdf file format which is not alterable and not exportable to Excel.

Managers Reports

The Managers Reports program also pulls information from SABHRS on a daily basis and provides up-to-date information on budgets and expenses by org, but offers more detail on the expenses levied against the org, because it allows the user to drill down to the journal details for a specific payment. Managers Reports data can also be exported to Excel, though pivot tables such as those in Data Mine reports are not provided.

Journal Vouchers (JV)

Expenditures can sometimes be moved into or out of a given org after the fact at the request of managers, usually to correct for errors in coding invoices or mistakes in time entry. This movement of a previously posted expense is referred to as a JV or Journal Voucher and should not be confused with budget movements. Appropriate justification must accompany the JV request, which is submitted to the division budget officer. Auditors may review justification for expenses moved into and out of orgs, particularly for grant budgets, and may raise an issue if they believe there are excessive adjustments or inadequate documentation of the reasons for the adjustments.

Appendix A

SABHRS Account Structure

Field Name	Description
Business Unit	<p>The major organizational identifier required to achieve effective control over the State's financial activities. In some instances, additional general ledger business units are recorded to facilitate more efficient accounting practices. Agencies may establish multiple business units in the accounts payable (AP) and accounts receivable (AR) modules to facilitate their internal business processes.</p> <p>DNRC has one Business Unit and the number is 57060.</p>
Account	Alphanumeric code used to designate resources and expenditures (e.g., expense, asset, revenue, liability, fund balance, etc.) to a clearly defined purpose.
Fund Code	An independent fiscal or accounting entity with a self-balancing set of accounts provided to record assets and other resources, together with all related liabilities, obligations, reserves, and equities, and changes therein. Funds are segregated for the purpose of carrying on specific governmental activities or attaining certain objectives in accordance with regulations, restrictions, or limitations.
Organization (Org)	Value used to establish agency reporting structure and capture revenue and expenditure activity for a designated area, function, or organizational grouping within the agency.
Program Code	Designates a year; used to determine if the budget, and thus expenditures/revenues, is associated with the current fiscal year or the previous (also known as prior or reverted) fiscal year.
Sub-Classification (Sub-Class)	Along with a given fund and year, identifies the source of appropriate authority. The first three characters indicate the agency program, the fourth indicates the source of authority, and the fifth character is assigned by the agency. This field is used for budgeted expenses and non-budgeted transfers, but is not required on revenues, except for non-budgeted transfers.
Project	Optional field for agency use in agency reporting structures; use recommended for all revenue and expense accounts.

Appendix A

SABHRS DATA MINE REPORTS

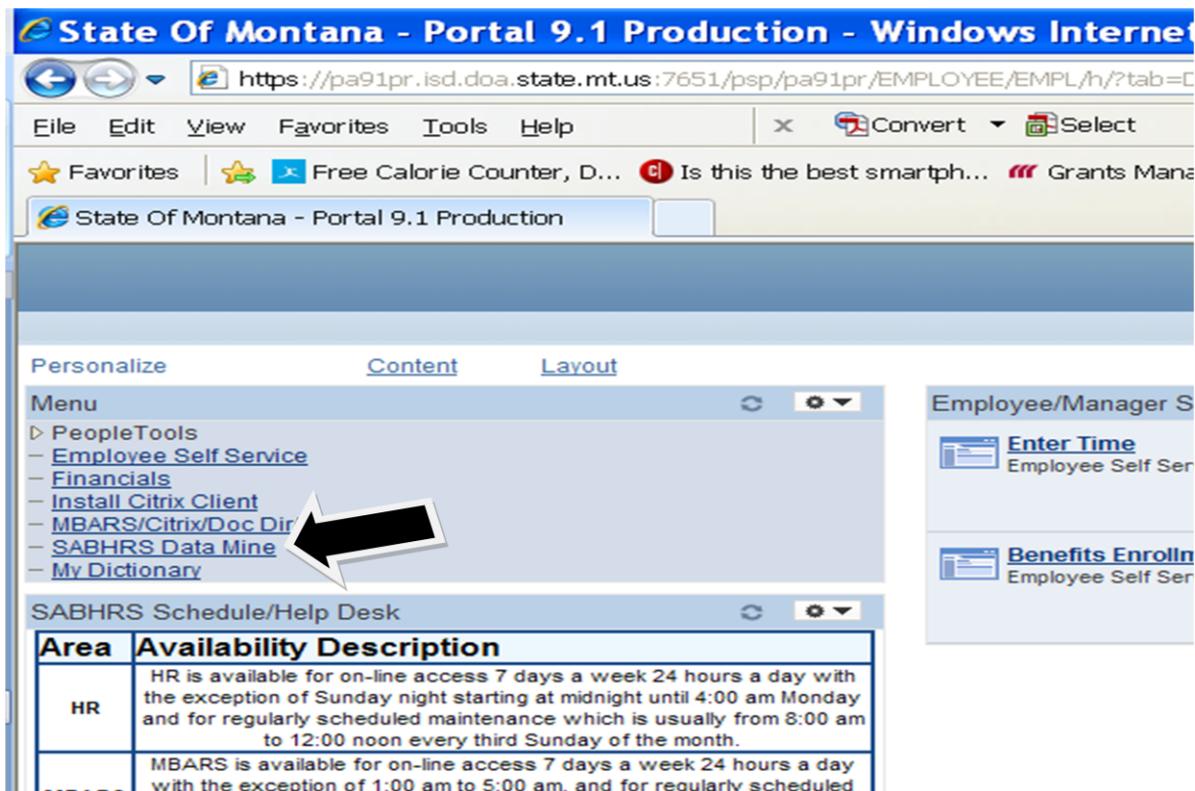
DATA MINE Reports give up-to-date accounting information for funds, subclass, org etc. down to the 3rd Level Account Expenditure Code (ie: 62210).

Access MINE website <https://mine.mt.gov>

Enter co# and password, Click Log In

Log into your Mine Account

Select SABHRS Data Mine



The screenshot shows a web browser window titled "State Of Montana - Portal 9.1 Production - Windows Internet". The address bar shows the URL: <https://pa91pr.isd.doa.state.mt.us:7651/psp/pa91pr/EMPLOYEE/EMPL/h/?tab=C>. The browser menu includes File, Edit, View, Favorites, Tools, and Help. The page content includes a "Personalize" section with "Content" and "Layout" tabs. A "Menu" section lists several items, with "SABHRS Data Mine" highlighted by a black arrow. Other menu items include "PeopleTools", "Employee Self Service", "Financials", "Install Citrix Client", "MBARS/Citrix/Doc Dir", and "My Dictionary". To the right, there are sections for "Employee/Manager S" with "Enter Time" and "Benefits Enrollm" options. Below the menu is a "SABHRS Schedule/Help Desk" section with a table:

Area	Availability	Description
HR		HR is available for on-line access 7 days a week 24 hours a day with the exception of Sunday night starting at midnight until 4:00 am Monday and for regularly scheduled maintenance which is usually from 8:00 am to 12:00 noon every third Sunday of the month.
		MBARS is available for on-line access 7 days a week 24 hours a day with the exception of 1:00 am to 5:00 am. and for regularly scheduled

Tips to Remember when working in DATA MINE

Wild Card

The % symbol is considered a wild card in Data Mine

For example, if you want to run the report for all the orgs starting with 571, you can enter 571% and the program will pull up all orgs starting with 571. If you don't want to enter any specific criteria into a field when running a report, just enter the % symbol to pull up all available data in the field.

Appendix A

Exiting a Current Report

Exit or save your current report in Excel before running the next report in Data Mine or your new report will not be brought up in Excel; you will just bring up the last run report in Excel

SABHRS Data Mine Main Menu

Data to enter to run a basic report with budget, expenses, and balance

“Choose a Workbook” Section

Select Standard Budget button {Note: The term “Standard Budget” generally refers to the budgets input at the Org level, as opposed to “Appropriation” budgets which exist at higher levels in the state accounting structure.} Most users will only want to view the Standard Budget workbook reports. Consult fiscal staff for assistance with other workbook options.

“Enter Basic Criteria” Section

Business Unit - Enter 57060 [Dept. of Natural Resources]

From Month Through Month - Enter Fiscal Month(s) via drop-down list, default is current year to date. {Remember Fiscal Months start July = 1, Aug = 2, Sept =3, etc.}

Fiscal Year - Enter four-digit Fiscal Year in both boxes, default is current year

Show Acctg Per Detail – Only select this box if you wish to see data by month

Appendix A

Org – Enter a single Org or a portion of an Org with wild card symbol % (ie: 5%)
Range - If a range of Orgs is needed, select Range box and another Org box will appear.
Enter Org Range (ie: 57101 to 57105)

Select the **More Criteria** link to open up the Advanced Criteria Section.

SABHRS Data Mine - Windows Internet Explorer provided by Montana DNRC

https://sabhersi.mt.gov/psp/papr/EMPLOYEE/ERP/c/DATA_MINE_N.DATA_MINE_N.GBL?FolderPath=PORTAL_ROOT_OBJECT.MT_SAB_I

File Edit View Favorites Tools Help

SABHRS Data Mine

Enter Criteria

SABHRS Data Mine Main Menu

Downloading to Excel Help

*Criteria ID: WORKBOOK1 Load Excel Workbook

Choose a Workbook

- Revenue/Expenditures
- Appropri/Rev Budgets
- Standard Budget
- Account Balances
- Projects
- Project Budgets

More Criteria

Enter Basic Criteria

Business Unit: 57060 Dept Nat Resource/Conservation

From Month: 01 (Jul) Fiscal Year: 2014

Thru Month: 09 (Mar) Fiscal Year: 2014

Show Acctg Per Detail:

Range Org: 50254 HEADWATERS RC&D-HZF12

Appendix A

SABHRS Data Mine - Windows Internet Explorer provided by Montana DNRC

https://sabhersi.mt.gov/psp/papr/EMPLOYEE/ERP/c/DATA_MINE_N.DATA_MINE_N.GBL?FolderPath=PORTAL_ROOT_OBJECT.MT_SAB_I

File Edit View Favorites Tools Help

SABHRS Data Mine

Enter Criteria

SABHRS Data Mine Main Menu Downloading to Excel Help

*Criteria ID: WORKBOOK1 Load Excel Workbook

Choose a Workbook

- Revenue/Expenditures
- Approp/Org/Rev Budgets
- Standard Budget
- Account Balances
- Projects
- Project Budgets

Enter Basic Criteria

Business Unit: 57060 Dept Nat Resource/Conservation

From Month: 01 (Jul) Fiscal Year: 2014

Thru Month: 09 (Mar) Fiscal Year: 2014

Show Acctg Per Detail:

Range Org: 50254 HEADWATERS RC&D-HZF12

Less Criteria

Advanced Criteria

Grouping Criteria

- Level 2 Account (eg 61100)
- Level 1 Account (eg 61000)
- Level 0 Account (eg 60000)
- Fund Type (eg 01, 02)
- Exclude Projects

Range Fund Code: %

Range Account: %

Range Project: %

Program Year: %

Sub-Class: %

OBPP Program: %

Source of Authority: %

Save Notify

“Grouping Criteria” Section

It’s best not to select a button under “Grouping Criteria”, as it will limit search results in ways you may not intend. Not checking a box in this section will ensure you have more options and can group data as needed later in the Excel pivot table.

“Advanced Criteria” Section

Complete the fields and/or ranges for the information you wish to retrieve.

TIP: Enter as much criteria for these fields as possible in order to limit the search results and ultimate size of the report to include only the information you are looking for.

Appendix A

TIP: Enter a % sign in any field you do not wish to limit in your search, but remember that the wild card % search results for some fields can include a very large volume of information.

TIP: If you are unsure of the specific information for the search parameters, you can select the magnifying glass that will list all the options available to you for entry.

TIP: Do not leave any fields blank in the search criteria, unless you are searching for blanks in that field in the report data. Use the % for wild card / All, blank means blank.

Fund Code – Generally, enter a % here, unless you only want a specific fund or fund type

Account – Generally, enter a % here, unless you only want a specific 1st, 2nd, or 3rd level account (ie: 62% will retrieve only Operating budgets and expenses)

Project – Enter a %.

Program Year – Generally, enter the current FY. (Unless you really want to include prior year activity that has occurred in the current period.) Consult fiscal staff for more information.

Subclass – Enter 555% to retrieve all DNRC FD and TLMD subclasses, unless you want a specific subclass, ie: 555H1.

OBPP Program – Enter a %.

Source of Authority – Enter a %.

When you are finished selecting criteria, if you wish to save the report parameters as a Criteria ID, you may click the Save button at bottom left, though it is not necessary to save your criteria before the running the report. You can save multiple Criteria ID's by clicking the + button at upper right to add more.

To run the Excel report, select the Load Excel Workbook button at the top of the page.

Example of the Menu tab for a Data Mine Excel report

The screenshot shows an Excel spreadsheet with a menu overlay. The menu is titled "57060 Dept Nat Resource/Conservation SABHRS Data Mine - Standard Budgets" and displays the following information:

- Data Selected for Month/FY: 01 (Jul)/2014 through 04 (Oct)/2014
- SABHRS Data as of: Oct 24, 2013 at 11:58:28 PM
- Grouping Criteria: Show Accounting Period Detail, Group on Level 2 Account
- Other Criteria: Org 5114614, Fund %, Account %, Project %, Program Year %, Sub-Class %, OBPP Program %, Source of Authority %
- Buttons: Refresh All Pivot Tables, Save WorkBook as Excel
- Choose a report: Budgets Comparison, Standard Budgets by Org, Account, Standard Budgets by Org, Fund, Account, Standard Budgets by Org, Account, Month

A large black arrow points from the menu options down to the Excel status bar, which shows the active tab as "Menu Budgets Comparison SB by Org,Account SB by Org,Fund,Account SB by Org,Account,Month".

Appendix A

Select the pivot table option you wish to see on the bottom of the Excel Tabs. SB by Org, Fund, Acct is a common selection.

Reports will be pulled up in an excel pivot table and will most likely not show any data until the “**Refresh**” button is selected to populate report data.

The screenshot shows the Microsoft Excel interface with the following content:

- Worksheet title: Standard_Budgets [Read-Only] - Microsoft Excel
- Worksheet name: Q1
- Report Title: **57060 Dept Nat Resource/Conservation Standard Budget Summary By Org, Fund, Account**
- Data Selected for Month/FY: 01 (Jul)/2014 through 09 (Mar)/2014
- Filters (rows 7-19):
 - Business Unit (All)
 - Program Year (All)
 - FY_BudPer (All)
 - Month (All)
 - Subclass (All)
 - Source of Auth (All)
 - OBPP Program (All)
 - Fund Type (All)
 - Account (All)
 - Acct Lvl 2 (All)
 - Account Type (All)
 - Project (All)
 - Ledger (All)
- Buttons: [Refresh](#) (highlighted with a blue arrow), [Return to Menu](#)
- Table (rows 21-26):

Org	Fund	Acct Lvl 1	Standard Budget	Actuals Amt	Accrual Amt	Balance
(blank)						0.00
	(blank)					0.00
		(blank)				0.00
Grand Total						0.00

Before Refreshing-Nothing listed

Appendix A

After hitting Refresh-Data listed

57060 Dept Nat Resource/Conservation
Standard Budget Summary By Org, Fund, Account
 Data Selected for MonthFY: 01 (Jul)/2014 through 04 (Oct)/2014

Business Unit (All) | Program Year (All) | FY_BudPer (All) | Month (All) | Subclass (All) | Source of Auth (All) | OBPP Program (All) | Fund Type (All) | Account (All) | Acct Lvl 2 (All) | Account Type (All) | Project (All) | Ledger (All)

[Refresh](#) | [Return to Menu](#)

Org	Fund	Acct Lvl 1	Standard Budget	Actuals Amt	Accrual Amt	Balance
5114612	UCF Admin	FY12 Consol	27,000.76	11,655.26	0.00	15,345.50
		03805 CONSOLIDATED GRANT-FY12	27,000.76	11,655.26	0.00	15,345.50
		61000 Personal Services	535.46	1,090.55	0.00	(555.09)
		62000 Operating Expenses	1,546.26	64.71	0.00	1,481.55
		66000 Grants	24,919.04	10,500.00	0.00	14,419.04
5114613	UCF ADMIN	FY13 CONSOL	119,784.00	9,182.02	0.00	110,601.98
		03809 CONSOLIDATED GRANT-FY13	119,784.00	9,182.02	0.00	110,601.98
		61000 Personal Services	15,000.00	2,537.75	0.00	12,462.25
		62000 Operating Expenses	37,600.00	6,644.27	0.00	30,955.73
		66000 Grants	67,184.00	0.00	0.00	67,184.00
5114614	UCF ADMIN	FY14 CONSOL	112,479.00	0.00	0.00	112,479.00
		03471 CONSOLIDATED GRANT FY14	112,479.00	0.00	0.00	112,479.00
		61000 Personal Services	15,000.00	0.00	0.00	15,000.00
		62000 Operating Expenses	11,725.00	0.00	0.00	11,725.00
		66000 Grants	85,754.00	0.00	0.00	85,754.00
Grand Total			259,263.76	20,837.28	0.00	238,426.48

Notice that the totals show above the cells being summed.

Working with Data Mine's default pivot tables

After running the report you may find that you need more information than that listed on Data Mine's default pivot table report. For example, you may wish to see the subclasses listed under an org but this field is not included on the default pivot table report. Bringing additional information into the basic budget report is no problem when using pivot tables as long as it was not excluded in your initial criteria selections. Simply find the information you would like to add to the pivot table in the list of fields on the upper left side above the pivot table, select the desired field and click and drag the block down as a column heading into the pivot table. You can also click and drag fields columns out of the pivot table in the same way. See Below.

Appendix A

Find subclass in pivot table field list

57060 Dept Nat Resource/Conservation
Standard Budget Summary By Org, Fund, Account
Data Selected for Month/FY: 01 (Jul)2014 through 03 (Mar)2014

Business Unit (All) ▾
Program Year (All) ▾
FY_BudPer (All) ▾
Month (All) ▾
Subclass (All) ▾ ←
Source of Auth (All) ▾
OBPP Program (All) ▾
Fund Type (All) ▾
Account (All) ▾ Refresh
Acct Lvl 2 (All) ▾ Return to Menu
Account Type (All) ▾
Project (All) ▾
Ledger (All) ▾

Org	Fund	Acct Lvl 1	Standard Budget	Actuals Amt	A Acc
50099	FD WC DIVIDEND-NB EXP		0.00	(20,906.43)	
	01100	General Fund	0.00	(12,524.24)	
		61000 Personal Services	0.00	(12,524.24)	
	02039	Forestry-Fire Protection Taxes	0.00	(3,862.55)	
		61000 Personal Services	0.00	(3,862.55)	
	02073	Forestry - Slash Disposal	0.00	(72.19)	
		61000 Personal Services	0.00	(72.19)	

Select Subclass field and when the cursor turns into crossed arrows pull the Category down into the loaded table next to Fund

57060 Dept Nat Resource/Conservation
Standard Budget Summary By Org, Fund, Account
Data Selected for Month/FY: 01 (Jul)2014 through 04 (Oct)2014

Business Unit (All) ▾
Program Year (All) ▾
FY_BudPer (All) ▾
Month (All) ▾
Source of Auth (All) ▾
OBPP Program (All) ▾
Fund Type (All) ▾
Account (All) ▾ Refresh
Acct Lvl 2 (All) ▾ Return to Menu
Account Type (All) ▾
Project (All) ▾
Ledger (All) ▾

Org	Fund	Subclass	Acct Lvl 1	Standard Budget	Actuals Amt	A Accrual Amt	Balance
5114612	UCF Admin FY12 Consol			27,000.76	11,655.26	0.00	15,345.50
	03805	CONSOLIDATED GRANT-FY12		27,000.76	11,655.26	0.00	15,345.50
		555BH FY12 CONSOLIDATED 7/12/16		27,000.76	11,655.26	0.00	15,345.50
			61000 Personal Services	535.46	1,090.55	0.00	(555.09)
			62000 Operating Expenses	1,546.26	64.71	0.00	1,481.55
			66000 Grants	24,919.04	10,500.00	0.00	14,419.04
5114613	UCF ADMIN FY13 CONSOL			119,784.00	9,182.02	0.00	110,601.98
	03809	CONSOLIDATED GRANT-FY13		119,784.00	9,182.02	0.00	110,601.98
		555BL FY13 CONSOLIDATED 9/30/16		119,784.00	9,182.02	0.00	110,601.98
			61000 Personal Services	15,000.00	2,537.75	0.00	12,462.25
			62000 Operating Expenses	37,600.00	6,644.27	0.00	30,955.73
			66000 Grants	67,184.00	0.00	0.00	67,184.00
5114614	UCF ADMIN FY14 CONSOL			112,479.00	0.00	0.00	112,479.00
	03471	CONSOLIDATED GRANT FY14		112,479.00	0.00	0.00	112,479.00
		555U8 FY14 CONSOLIDATED 9/30/17		112,479.00	0.00	0.00	112,479.00
			61000 Personal Services	15,000.00	0.00	0.00	15,000.00
			62000 Operating Expenses	11,725.00	0.00	0.00	11,725.00
			66000 Grants	85,754.00	0.00	0.00	85,754.00
				259,263.76	20,837.28	0.00	238,426.48

You can now see Subclass in the basic pivot table report.

Appendix A

Alternatively, you could insert the subclass field to the left of the Fund column and thus group the information by Org, Subclass, and Fund rather than by Org, Fund, and Subclass as is shown above.

57060 Dept Nat Resource/Conservation
Standard Budget Summary By Org, Fund, Account
 Data Selected for Month/FY: 01 (Jul)/2014 through 03 (Mar)/2014

Business Unit (All) | Program Year (All) | FY_BudPer (All) | Month (All) | Source of Auth (All) | OBPP Program (All) | Fund Type (All) | Account (All) | Acct Lvl 2 (All) | Account Type (All) | Project (All) | Ledger (All)

[Refresh](#) | [Return to Menu](#)

Org	Subclass	Fund	Acct Lvl 1	Standard Budget	Actuals Amt	A Accrual Amt	Balance
50099 FD WC DIVIDEND.NB EXP				0.00	(20,906.43)	0.00	20,906.43
555V1 PGM 35 NB ACTIVITY				0.00	(20,906.43)	0.00	20,906.43
01100 General Fund				0.00	(12,524.24)	0.00	12,524.24
61000 Personal Services				0.00	(12,524.24)	0.00	12,524.24
02039 Forestry-Fire Protection Taxes				0.00	(3,862.55)	0.00	3,862.55
61000 Personal Services				0.00	(3,862.55)	0.00	3,862.55
02073 Forestry - Slash Disposal				0.00	(72.19)	0.00	72.19
61000 Personal Services				0.00	(72.19)	0.00	72.19
02576 Natural Resources Operations				0.00	(52.78)	0.00	52.78
61000 Personal Services				0.00	(52.78)	0.00	52.78
06003 State Nursery Enterprise Fund				0.00	(1,293.73)	0.00	1,293.73
61000 Personal Services				0.00	(1,293.73)	0.00	1,293.73
06538 Air Operations Internal Svc.				0.00	(3,100.94)	0.00	3,100.94
61000 Personal Services				0.00	(3,100.94)	0.00	3,100.94
50140NB FORESTRY DIV NON-BUDGETED MISC				0.00	9,733.28	0.00	(9,733.28)
555V1 PGM 35 NB ACTIVITY				0.00	9,733.28	0.00	(9,733.28)
01100 General Fund				0.00	9,733.28	0.00	(9,733.28)
62000 Operating Expenses				0.00	9,733.28	0.00	(9,733.28)

This same idea can be used to group and sort data in various ways within the pivot table format.

Appendix A

Here is an example of sorting information by Account, Org, Fund and Subclass.

The screenshot shows a spreadsheet interface with a filter menu on the left and a data table on the right. A large black arrow points from the filter menu to the data table, indicating the sorting process.

Filter Menu (Left):

- Business Unit (All)
- Program Year (All)
- FY_BudPer (All)
- Month
- Source of Av
- OBPP Pr
- Fund Ty
- Accou
- Acct
- P
- Lea

Data Table (Right):

Acct Lvl 1	Org	Fund	Subclass	Standard Budget	Actuals Amt	A Accrual Amt	Balance
61000	Personal Services			24,431,492.00	16,400,415.23	0.00	8,031,076.77
50099	FD WC DIVIDEND-NB EXP			0.00	(20,906.43)	0.00	20,906.43
01100	General Fund			0.00	(12,524.24)	0.00	12,524.24
			555V1 PGM 35 NB ACTIVITY	0.00	(12,524.24)	0.00	12,524.24
02039	Forestry-Fire Protection Taxes			0.00	(3,862.55)	0.00	3,862.55
			555V1 PGM 35 NB ACTIVITY	0.00	(3,862.55)	0.00	3,862.55
02073	Forestry - Slash Disposal			0.00	(72.19)	0.00	72.19
			555V1 PGM 35 NB ACTIVITY	0.00	(72.19)	0.00	72.19
02576	Natural Resources Operations			0.00	(52.78)	0.00	52.78
			555V1 PGM 35 NB ACTIVITY	0.00	(52.78)	0.00	52.78
06003	State Nursery Enterprise Fund			0.00	(1,293.73)	0.00	1,293.73
			555V1 PGM 35 NB ACTIVITY	0.00	(1,293.73)	0.00	1,293.73
06538	Air Operations Internal Svc.			0.00	(3,100.94)	0.00	3,100.94
			555V1 PGM 35 NB ACTIVITY	0.00	(3,100.94)	0.00	3,100.94
50150	BUSINESS MGMT BUR-ADMIN			574,390.00	395,822.70	0.00	178,567.30
	01100 General Fund			574,390.00	395,822.70	0.00	178,567.30
			555H1 FORESTRY - HB2	574,390.00	395,822.70	0.00	178,567.30
50152	ERTW REBATE - FOR DIVISION			0.00	(9,116.40)	0.00	9,116.40
	01100 General Fund			0.00	(9,116.40)	0.00	9,116.40

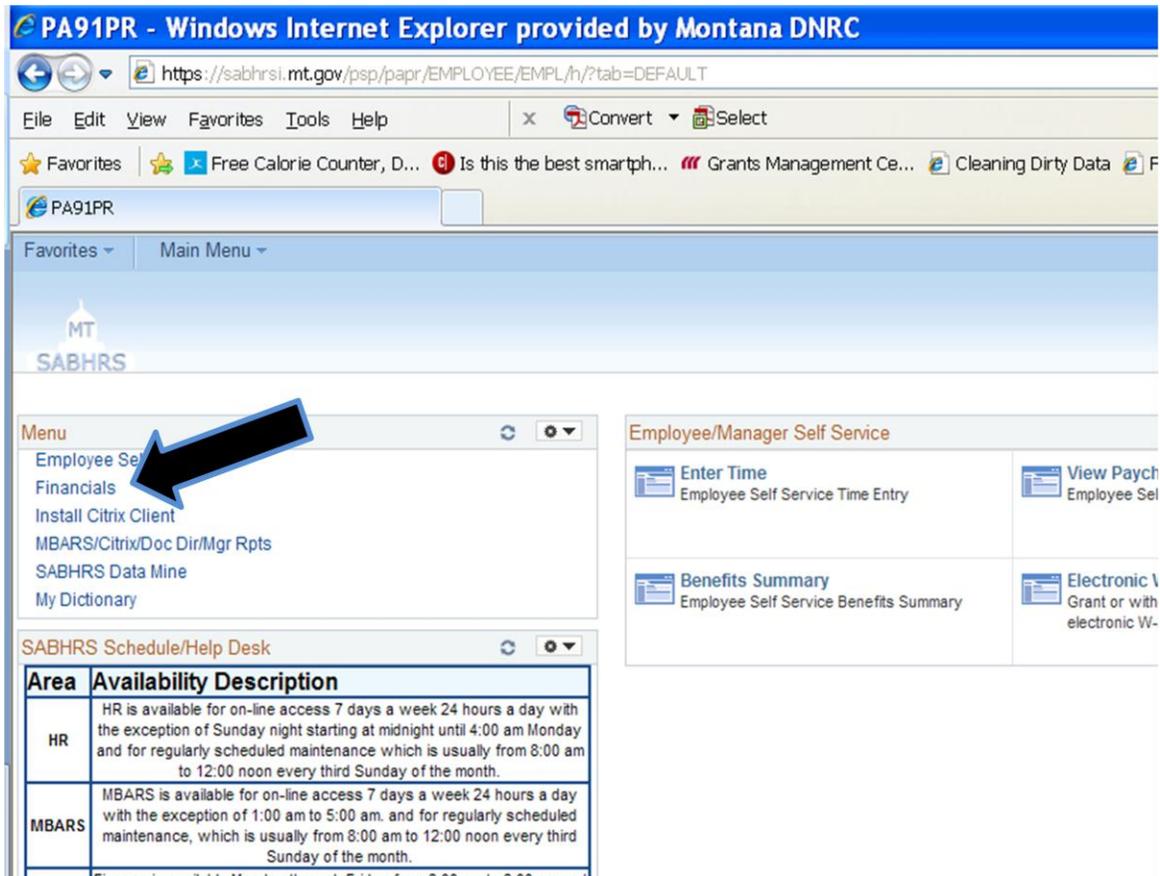
Navigation (Bottom): Menu / Budgets Comparison / SB by Org.Account / SB by Org.Fund.Account / SB by Org.Account.Mont

Appendix A

SABHRS ORG DETAIL FINANCIAL REPORTS

Org Detail Financial Reports give you the org details for a particular month and are loaded in a printable pdf format.

Select Financials on left hand side of the MINE Homepage



Now follow the dropdown path below

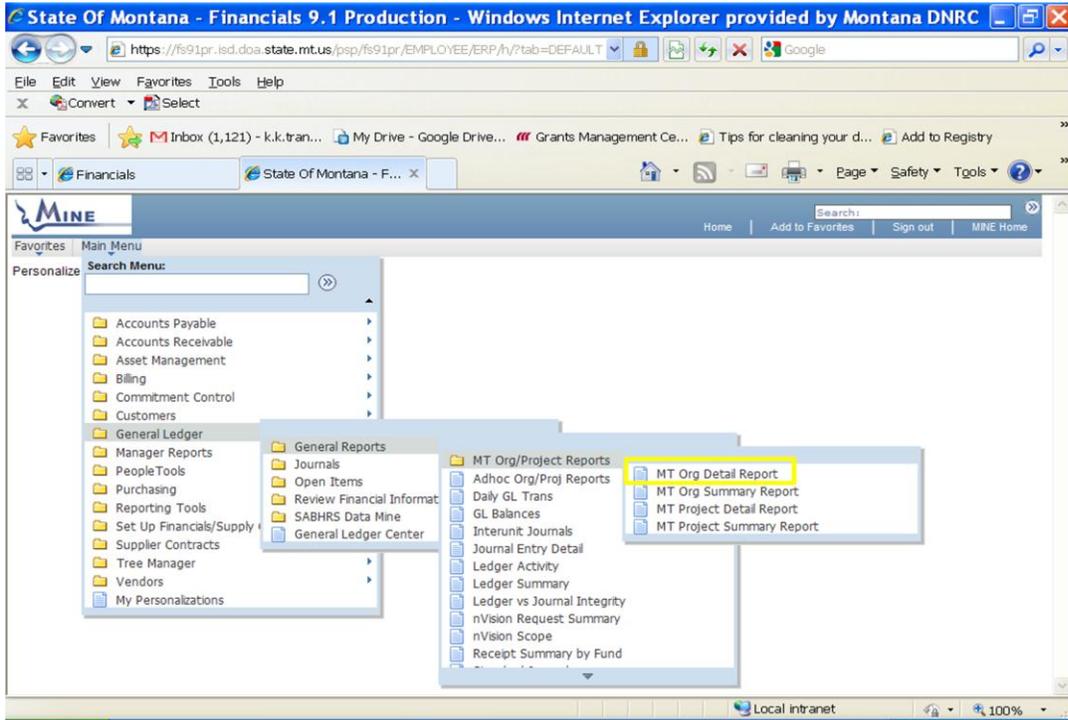
Main Menu→General Ledger→General Reports→
MT ORG/Project Reports →MT Org Detail Report

The image below directs you through the SABHRS dropdown path to the proper report MT Org Detail Report.

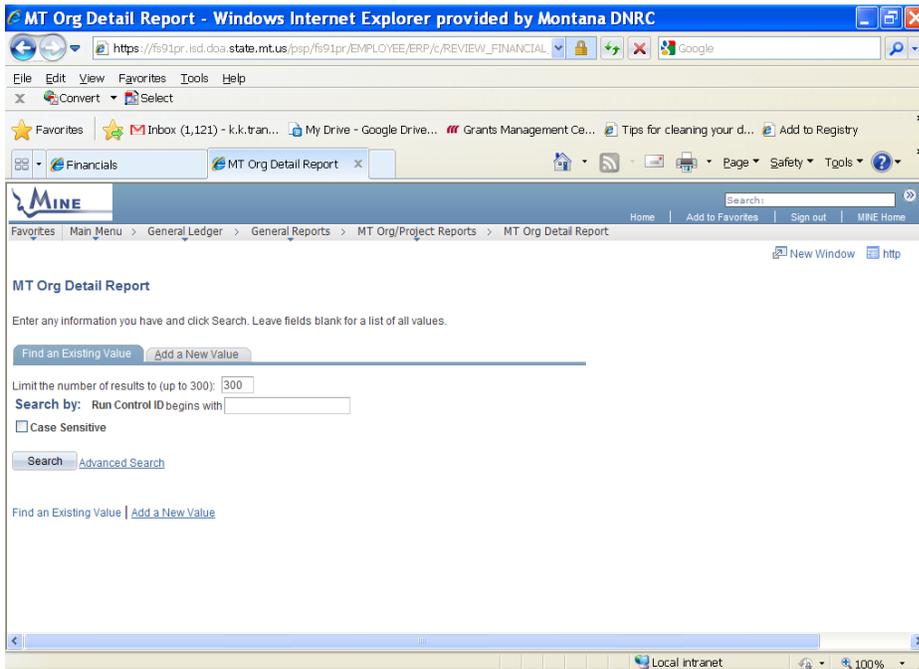
Hint: It may help you when running Detail Reports in the future to save this report path to your MINE Favorites.

Appendix A

MT Org Detail Report



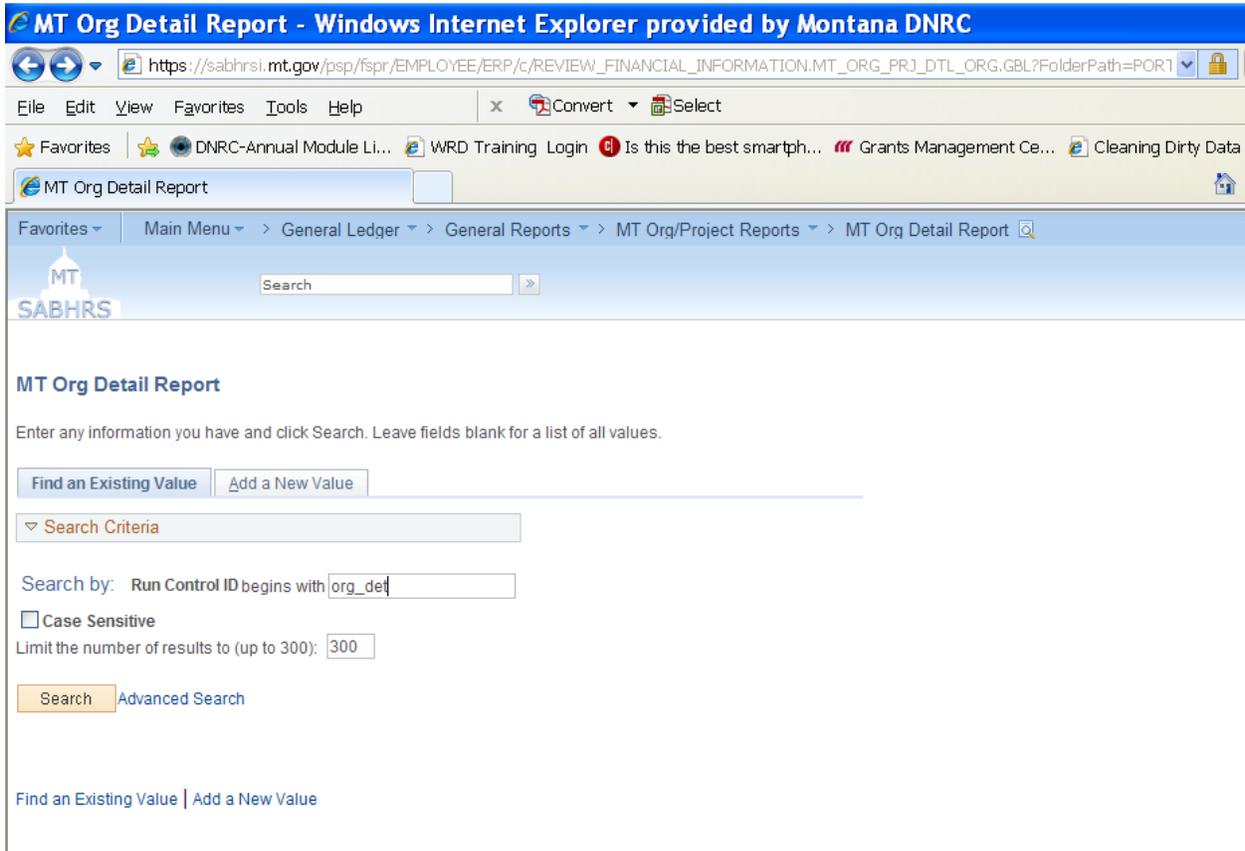
To Run a New Report



Select Add a New Value

Appendix A

Example of “Add a New Value” Page Below



To run a report

Run Control ID: Choose a Report Name (A report name must be entered). If you are running a report for the first time, choose a simple, easy to remember name (i.e. Org_Detail) for your organization detail report format.

Select Add

Appendix A

To Run a Currently Saved Report

The screenshot shows a web browser window titled "MT Org Detail Report - Windows Internet Explorer provided by Montana DNRC". The address bar contains the URL: https://sabhrs1.mt.gov/psp/fspr/EMPLOYEE/ERP/c/REVIEW_FINANCIAL_INFORMATION.MT_ORG_PRJ_DTL_ORG.GBL?FolderPath=PORT. The browser's menu bar includes File, Edit, View, Favorites, Tools, and Help. The address bar shows the current page is "MT Org Detail Report".

The application interface features a navigation breadcrumb: Main Menu > General Ledger > General Reports > MT Org/Project Reports > MT Org Detail Report. Below the breadcrumb is a search bar with the "MT SABHRS" logo and a search input field.

The main content area is titled "MT Org Detail Report" and includes the instruction: "Enter any information you have and click Search. Leave fields blank for a list of all values." There are two buttons: "Find an Existing Value" and "Add a New Value".

Under "Search Criteria", there is a dropdown menu for "Run Control ID" set to "begins with" and a text input field containing "org". A "Case Sensitive" checkbox is unchecked. A text input field for "Limit the number of results to (up to 300):" contains the value "300".

Buttons for "Search", "Clear", "Basic Search", and "Save Search Criteria" are present. Below the search area, the "Search Results" section shows "View All", "First", "1 of 1", and "Last" navigation options. A table displays the results:

Run Control ID	Language Code
Org_Detail	English

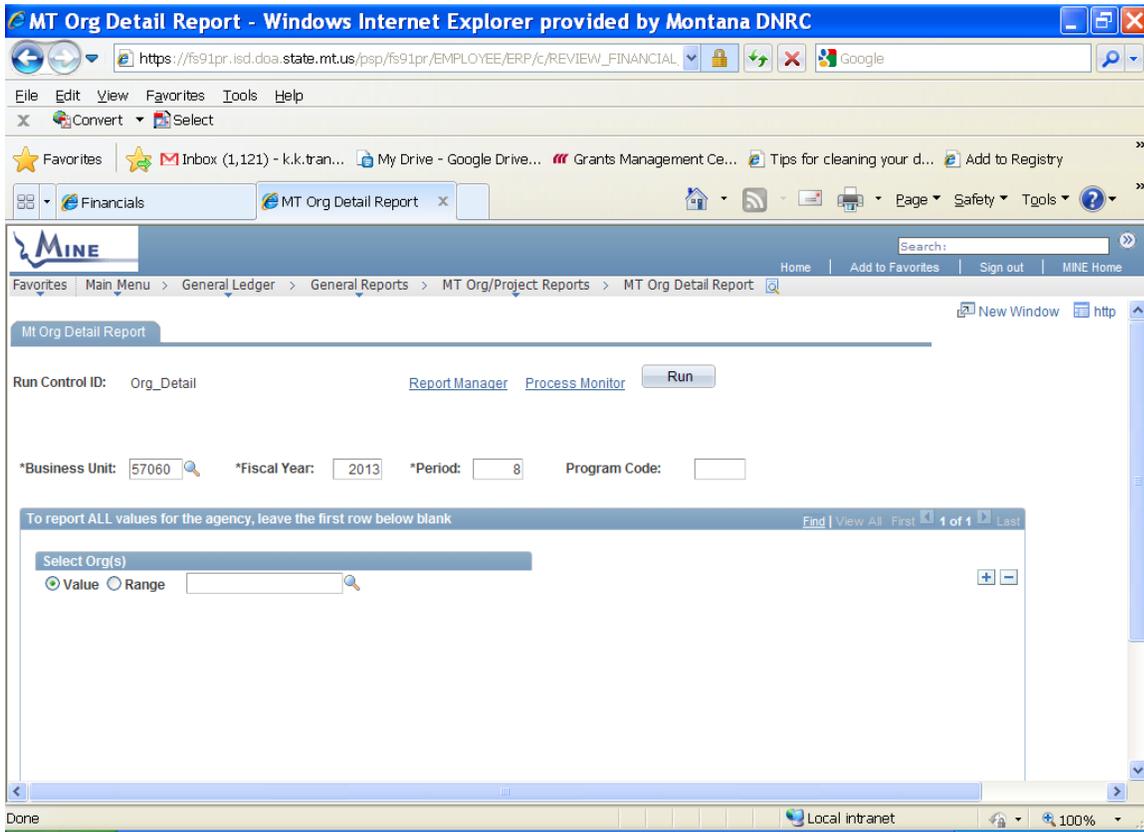
At the bottom of the search area, there are links for "Find an Existing Value" and "Add a New Value".

Select Search Button

Choose Appropriate Report, for example Org_Detail.

Appendix A

MT ORG DETAIL REPORT



Data to enter to run a report

Business Unit=Enter 57060 [Dept. of Natural Resources]

Fiscal Year= Enter Full Year, defaults to current year

Period= Enter Fiscal Month

Remember Fiscal Months start July = 1, Aug = 2, Sept = 3, etc

Program Code= Enter a % unless you are searching for a specific Program Code

Select toggle button for either one Org or Range for a range of Orgs

Value=Org you are searching for or

Range=Range of Orgs wanted in the report

Click the + button at right to add lines for more single orgs or ranges.

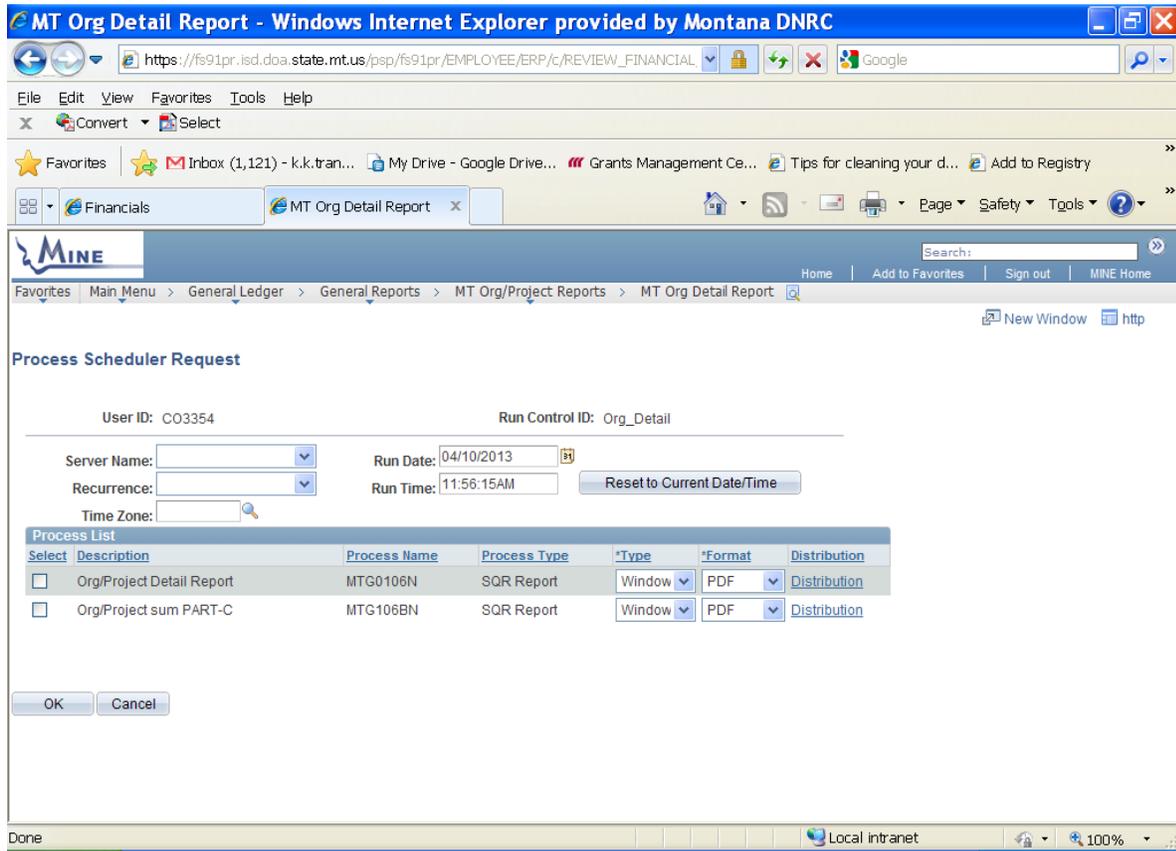
Click the – button to remove lines.

You may click Save at bottom left if you wish to save your Org selections.

When you are finished selecting orgs, click the Run tab at top of data entry section.

Appendix A

Process Scheduler Request Page



Check box for Org/Project Detail Report

Type=Drop Down to select Window

Format=Keep PDF Default

Select OK

A window will appear, wait for “Queued” to Load – “Queued” will change to “Processing” as loading takes place. When report appears, if you wish to print it as it is shown, go to File – Print and change to Landscape orientation.

Enjoy your report

View an example of the first page of an Org Detail monthly report on next page.

Appendix A

MT Org Detail Report Example

REPORT ID: MTG106EN-0		STATE OF MONTANA			PAGE NO. 1	
BUS. UNIT: 57060 Dept Nat Resource/Conservation		ORGANIZATION DETAIL REPORT			RUN DATE: 12/26/2013	
FOR THE FY PERIOD: DECEMBER 2014		ORG: 50204 - FIRE-PREPAREDNESS			RUN TIME: 15:50:22	
		MGR NAME: Suenram, Bruce W				
PART-A ACTUAL EXPENSE ACCOUNT SUMMARY		ELAPSED TIME YTD: 50%				
ACCOUNT	FUND	CURRENT MONTH	CURRENT YEAR	CM PRIOR YR	PRIOR YEAR	CURR-PRIOR
61101 Regular	02039	13,954.89	91,359.87			91,359.87
61103 Sick Leave	02039	750.04	1,947.94			1,947.94
61104 Vacation	02039	1,898.08	8,301.21			8,301.21
61105 Holiday	02039	1,076.67	4,838.61			4,838.61
61158 Compensatory Time Taken	02039	391.76	2,546.22			2,546.22
TOTAL 61100 Salaries		18,071.44	108,993.85			108,993.85
61401 FICA	02039	1,282.48	7,794.57			7,794.57
61402 Retirement - Other	02039	1,476.44	8,905.90			8,905.90
61403 Group Insurance	02039	5,131.00	21,278.95			21,278.95
61404 Workers Compensation Insur	02039	571.21	3,188.66			3,188.66
61410 State Unemployment Tax	02039	117.46	685.87			685.87
TOTAL 61400 Employee Benefits		8,578.59	41,853.95			41,853.95
TOTAL 61000 Personal Services		26,650.03	150,847.80			150,847.80
62102 Consult & Prof Services	02039		245.00			245.00
62136 IT Consult & Prof Services	02039	4,330.44	4,330.44			4,330.44
62190 Printing/Pub & Graphics	02039		208.90			208.90
62192 Graphic Arts Services	02039		289.57			289.57
TOTAL 62100 Other Services		4,330.44	5,073.91			5,073.91
62204 Educational	02039		1,000.00			1,000.00
62208 Laboratory Equip & Supplies	02039		111.91			111.91
62210 Minor Tools, Instrum., & Equip	02039		30.94			30.94
62225 Books & Reference Materials	02039		273.22			273.22
62228 Radio Supplies/Minor Equip	02039		788.20			788.20
62229 Shop Supplies/Tools/Minr Equip	02039		846.80			846.80
62233 Paper/Non-State Provider	02039		110.68			110.68
62236 Ofc Supplies/Central Stores	02039		60.02			60.02
62241 Office Sup/Minor Equip-NonStat	02039		381.95			381.95
62245 Minor Equip - Comp Hardware	02039		806.24			806.24
62249 Minor Software	02039		610.39			610.39
TOTAL 62200 Supplies & Materials			5,020.35			5,020.35
62309 Advertising - Non Recruiting	02039		247.50			247.50
62319 Cellular Phones	02039	554.07	1,926.81			1,926.81
62374 Internet Services/Non DofA	02039		118.54			118.54
62376 Local Voice Circuits	02039	20.08	100.40			100.40
623B0 ITSD Voice Services	02039	40.98	204.90	254.00	254.00	458.90
623B2 ITSD Network Services	02039		372.48			372.48
623B4 ITSD Long Distance Services	02039	17.06	168.58			168.58
TOTAL 62300 Communications		632.19	3,139.21	254.00	254.00	3,393.21
62405 In-State Other	02039		4.00			4.00
62407 In-State Meals	02039	23.00	58.00			58.00
62408 In-State Lodging	02039		1,287.76			1,287.76
62410 In-State Meals Overnight	02039		87.00			87.00
62436 In-State No Rceipt Lodg Trng	02039		12.00			12.00
62438 In-State Lodging-Training	02039		1,734.55			1,734.55
62440 In-State Meals Overnite-Trng	02039		553.00			553.00

Appendix A

MT Org Detail Report - Part A shows the current month's expenses as well as the current year-to-date expenses for each 3rd level account expenditure code, subtotaled at the 1st and 2nd level accounts. Note this section does not contain any budget figures or balances, just expenses.

REPORT ID: MTG106BN-0		STATE OF MONTANA		PAGE NO. 1		
BUS. UNIT: 57060 Dept Nat Resource/Conservation		ORGANIZATION DETAIL REPORT		RUN DATE: 12/26/2013		
FOR THE FY PERIOD: DECEMBER 2014		ORG: 50200 - FIRE-EQUIPMENT DEVELOPMENT		RUN TIME: 16:33:59		
		MGR NAME: Klemann, Todd				
PART-A ACTUAL EXPENSE ACCOUNT SUMMARY					ELAPSED TIME YTD: 50%	
ACCOUNT	FUND	CURRENT MONTH	CURRENT YEAR	CM PRIOR YR	PRIOR YEAR	CURR+PRIOR
61101 Regular	02039	31,852.09	208,081.36			208,081.36
61103 Sick Leave	02039	2,016.69	8,577.88			8,577.88
61104 Vacation	02039	6,493.65	23,151.19			23,151.19
61105 Holiday	02039	2,135.50	10,544.67			10,544.67
61158 Compensatory Time Taken	02039	211.97	3,297.27			3,297.27
TOTAL 61100 Salaries		42,709.90	253,652.37			253,652.37
61401 FICA	02039	3,081.37	18,344.48			18,344.48
61402 Retirement - Other	02039	3,410.95	20,252.67			20,252.67
61403 Group Insurance	02039	8,796.00	47,405.02			47,405.02
61404 Workers Compensation Insur	02039	1,864.51	10,694.25			10,694.25
61410 State Unemployment Tax	02039	277.62	1,592.78			1,592.78
TOTAL 61400 Employee Benefits		17,430.45	98,289.20			98,289.20
TOTAL 61000 Personal Services		60,140.35	351,941.57			351,941.57
62102 Consult & Prof Services	02039	355.84	600.84			600.84
62107 Laundry	02039	233.30	1,286.61			1,286.61
62116 Medical Services	02039		180.00			180.00
TOTAL 62100 Other Services		589.14	2,067.45			2,067.45
62214 Printing	02039				312.16	312.16
62215 Vehicular	02039		303.57			303.57
62215A Equipment Development	02039	3,233.96	55,173.74		15.73-	55,158.01
62216 Gasoline	02039	1,153.97	10,097.85			10,097.85
62229 Shop Supplies/Tools/Minr Equip	02039	2,097.13	13,056.90			13,056.90
62232 Safety Supplies/Minor Equip	02039	251.56	801.62			801.62
62242 Diesel Fuel	02039	808.44	4,361.69			4,361.69
62245 Minor Equip - Comp Hardware	02039		0.90-			0.90-
62249 Minor Software.	02039		16.00-			16.00-
62265 Miscellaneous Medications	02039		86.55			86.55
62278 Beverages	02039	14.75	176.50		19.50	196.00
62297 Propane Vehicle Fuel	02039		70.65			70.65
TOTAL 62200 Supplies & Materials		7,559.81	84,112.17		315.93	84,428.10
62319 Cellular Phones	02039	94.32	441.53			441.53
623B0 ITSD Voice Services	02039	206.19-	239.05			239.05
623B4 ITSD Long Distance Services	02039	25.67	200.93			200.93
TOTAL 62300 Communications		86.20-	881.51			881.51
62408 In-State Lodging	02039		665.13			665.13
62410 In-State Meals Overnight	02039		191.00			191.00
62412 Out-Of-State Commercial Trans	02039		50.00			50.00
62418 Out-Of-State Lodging	02039		157.64			157.64
62430 Out-Of-State Meals-Overnight	02039		52.00			52.00
62449 Out-Of-State Lodging-Training	02039		543.96			543.96
62451 Out-Of-State Meals Ovrnit-Trng	02039		154.00			154.00
TOTAL 62400 Travel			1,813.73			1,813.73
62505 Non Office Equipment	02039		223.00			223.00
62701 Buildings & Grounds	02039		100.53			100.53

Part A-Expenses

Appendix A

MT Org Detail Report - Part C contains details of the current month's expenses by 3rd level account, including the vendor name for most Operating expenses.

Note: There is no part B or part D in this report.

REPORT ID: MTG106BN-0		STATE OF MONTANA		ORGANIZATION DETAIL REPORT		PAGE NO. 2	
BUS. UNIT: 57060 Dept Nat Resource/Conservation		ORG: 50200 - FIRE-EQUIPMENT DEVELOPMENT		MGR NAME: Klemann, Todd		RUN DATE: 12/26/2013	
FOR THE FY PERIOD: DECEMBER 2014						RUN TIME: 16:33:59	
PART-A ACTUAL EXPENSE ACCOUNT SUMMARY							
ACCOUNT	FUND	CURRENT MONTH	CURRENT YEAR	CM PRIOR YR	PRIOR YEAR	ELAPSED TIME YTD:	50% CURR+PRIOR
62705 Shop Plant Industrial Equip	02039		381.80				381.80
62706 Vehicles - Passenger	02039	1,563.88	6,288.82				6,288.82
62707 Vehicles - Other Than Pass	02039		74.94				74.94
62711 Minor Tools & Instruments	02039		152.20				152.20
62723 Oil Filters	02039		113.04				113.04
62723A Air Filters	02039		27.78				27.78
62724 Oil	02039		314.76				314.76
62730 Paint - Equipment	02039	1,407.95	8,562.63				8,562.63
62757 Equipment Repair Parts	02039	1,134.11	8,649.44				8,649.44
TOTAL 62700 Repair & Maintenance		4,105.94	24,665.94				24,665.94
62801 Dues	02039		110.00				110.00
62809 Education/Training Costs	02039		229.00				229.00
62822 Freight & Express	02039	62.79	1,995.96				1,995.96
62823 Licenses	02039		338.82				338.82
62823A Vehicle/Equip Register Fee-DOJ	02039	88.00	128.00				128.00
TOTAL 62800 Other Expenses		150.79	2,801.78				2,801.78
TOTAL 62000 Operating Expenses		12,319.48	116,565.58		315.93		116,881.51
TOTAL FUND 02039 Forestry-Fire Protection Taxes		72,459.83	468,507.15		315.93		468,823.08
TOTAL PART-A ACTUAL EXPENSE ACCOUNT SUMMARY		72,459.83	468,507.15		315.93		468,823.08
PART-C CURR MONTH DETAIL EXPENSE TRANSACTIONS							
ACCT	JRNL-ID	DATE	DESCRIPTION	AMOUNT	VCHR-ID	VENDOR NAME	
61101	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	15,292.16			
61101	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	16,559.93			
TOTAL	61101	Regular		31,852.09			
61103	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	488.91			
61103	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	1,527.78			
TOTAL	61103	Sick Leave		2,016.69			
61104	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	3,282.55			
61104	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	3,211.10			
TOTAL	61104	Vacation		6,493.65			
61105	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	2,135.50			
61158	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	155.84			
61158	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	56.13			
TOTAL	61158	Compensatory Time Taken		211.97			
61401	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	1,544.57			
61401	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	1,536.80			
TOTAL	61401	FICA		3,081.37			
61402	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	1,705.47			
61402	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	1,705.48			
TOTAL	61402	Retirement - Other		3,410.95			

Part C-Detailed Expenses-Payroll documents

Appendix A

REPORT ID: MTG106BN-0		STATE OF MONTANA		PAGE NO. 3		
BUS. UNIT: 57060 Dept Nat Resource/Conservation		ORGANIZATION DETAIL REPORT		RUN DATE: 12/26/2013		
FOR THE FY PERIOD: DECEMBER 2014		ORG: 50200 - FIRE-EQUIPMENT DEVELOPMENT		RUN TIME: 16:33:59		
MGR NAME: Klemann, Todd				ELAPSED TIME YTD: 50%		
PART-C CURR MONTH DETAIL EXPENSE TRANSACTIONS						
ACCNT	JRNL-ID	DATE	DESCRIPTION	AMOUNT	VCHR-ID	VENDOR NAME
61403	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	4,398.00		
61403	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	4,398.00		
TOTAL 61403 Group Insurance				8,796.00		
61404	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	932.26		
61404	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	932.25		
TOTAL 61404 Workers Compensation Insur				1,864.51		
61410	PAY2625446	12/10/2013	PPE 11/29/13 MX1 ON-CYCLE	138.81		
61410	PAY2632250	12/23/2013	PPE 12/13/13 MY1 ON-CYCLE	138.81		
TOTAL 61410 State Unemployment Tax				277.62		
62102	ACC2621739	12/03/2013	115400	355.84	00204596	CMS COMMUNICATION AND MANAGEMENT
62107	ACC2628305	12/13/2013	ACCT #'S 591 & 1665 12/2/13	233.30	00204946	MISSOULA LAUNDRY & DRY CLEANERS
TOTAL 62107 Laundry				233.30		
62215A	ACC2626138	12/10/2013	50063-01 11/26/13	2,196.25	00204789	BTO INC
62215A	ACC2626138	12/10/2013	ACCT # M0201330 11/30/13	267.11	00204793	COEUR D ALENES COMPANY THE
62215A	ACC2626818	12/11/2013	CUST # 520 11/30/13	94.54	00204837	MDM SUPPLY INC
62215A	ACC2627598	12/12/2013	ACCT # 122334 12/1/13	676.06	00204869	SPOKANE HOUSE OF HOSEINC
TOTAL 62215A Equipment Development				3,233.96		
62216	ACC2627598	12/12/2013	0496-00-179014-6 11/30/13	1,153.97	00204880	WRIGHT EXPRESS FINANCIAL SERVICES CORP
62229	ACC2621739	12/03/2013	INV # 8635204 11/19/13	17.27	00204613	MOUNTAIN SUPPLY
62229	ACC2626138	12/10/2013	ACCT # M0201330 11/30/13	7.28	00204793	COEUR D ALENES COMPANY THE
62229	ACC2626138	12/10/2013	CUST # M0108 11/30/13	281.22	00204790	AMERICAN WELDING & GAS INC
62229	ACC2626818	12/11/2013	ACCT # 1550 11/30/13	717.82	00204835	MISSOULA MOTOR PARTS
62229	ACC2626818	12/11/2013	CUST # 6344, 2 INVOICES	137.04	00204826	PASTENERS INC
62229	ACC2627598	12/12/2013	ACCT # 122334 12/1/13	72.89	00204869	SPOKANE HOUSE OF HOSEINC
62229	ACC2627598	12/12/2013	CUST # 657496, 3 INVOICES	57.11	00204855	MOUNTAIN SUPPLY
62229	ACC2628305	12/13/2013	3187241858 11/04/13	289.66	00204931	NATIONAL COATINGS & SUPPLIES
62229	ACC2631995	12/20/2013	ANNULAR CUTTER, INV # 12441785	75.24	00205123	NORCO INC
62229	ACC2631995	12/20/2013	INV068085 12/6/13	441.60	00205121	UNITED LABORATORIES
TOTAL 62229 Shop Supplies/Tools/Minr Equip				2,097.13		
62232	ACC2626138	12/10/2013	CUST # M0108 11/30/13	18.00	00204790	AMERICAN WELDING & GAS INC
62232	ACC2626818	12/11/2013	ACCT # 1550 11/30/13	234.00	00204835	MISSOULA MOTOR PARTS
TOTAL 62232 Safety Supplies/Minor Equip				252.00		
62242	ACC2627598	12/12/2013	0496-00-179014-6 11/30/13	1,153.97	00204880	WRIGHT EXPRESS FINANCIAL SERVICES CORP
62278	ACC2628305	12/13/2013	MULTIPLE ACCTS	75.00	00204947	DAM-BRA CORPORATION
62319	ACC2621739	12/03/2013	565496925-00001 11/1/13	90.01	00204602	CELLCO PARTNERSHIP
62319	ACC2631995	12/20/2013	370210100-00001 12/1/13	94.32	00205122	CELLCO PARTNERSHIP
TOTAL 62319 Cellular Phones				184.33		
623B0	0002621293	12/03/2013	COR ORG TO 50204/FY13 SEPT PHN	254.00		
623B0	0002626963	12/12/2013	NOV '13 PHONE-DIAL TONE	0.00		

You can see details for Journal Numbers and Vendors

Appendix A

MT Org Detail Report - Part E is the only section that includes the org's budget. It summarizes budget, expenses, and remaining balances at the 2nd and 1st level account, and also by Fund and Subclass. It does not contain any information at the 3rd level account, as budgets do not exist at that level.

REPORT ID: MTG106BN-0		STATE OF MONTANA		ORGANIZATION DETAIL REPORT		PAGE NO. 4	
BUS. UNIT: 57060 Dept Nat Resource/Conservation		ORG: 50200 - FIRE-EQUIPMENT DEVELOPMENT		MGR NAME: Klemann,Todd		RUN DATE: 12/26/2013	
FOR THE FY PERIOD: DECEMBER 2014						RUN TIME: 16:33:59	
PART-C CURR MONTH DETAIL EXPENSE TRANSACTIONS							
ACCNT	JRNL-ID	DATE	DESCRIPTION	AMOUNT	VCHR-ID	VENDOR NAME	ELAPSED TIME YTD: 50%
TOTAL	623B0	ITSD Voice Services		206.19-			
623B4	0002628425	12/16/2013	NOV '13 ITSD PHONE LD	25.67			
62706	ACC2621739	12/03/2013	INV # 8496 11/15/13	1,487.74	00204612	PAT HULTIN	
62706	ACC2627598	12/12/2013	0496-00-179014-6 11/30/13	76.14	00204880	WRIGHT EXPRESS FINANCIAL SERVICES CORP	
TOTAL	62706	Vehicles - Passenger		1,563.88			
62730	ACC2626818	12/11/2013	ACCT # 1550 11/30/13	1,407.95	00204835	MISSOULA MOTOR PARTS	
TOTAL	62730	Paint - Equipment		1,407.95			
62757	ACC2621739	12/03/2013	INV # 178954 11/11/13	1,125.54	00204605	A-1 INDUSTRIAL HOSE & SUPPLY LLC	
62757	ACC2626818	12/11/2013	ACCT # 1550 11/30/13	8.57	00204835	MISSOULA MOTOR PARTS	
TOTAL	62757	Equipment Repair Parts		1,134.11			
62822	ACC2621739	12/03/2013	INV # 178954 11/11/13	27.50	00204605	A-1 INDUSTRIAL HOSE & SUPPLY LLC	
62822	ACC2626818	12/11/2013	ACCT # 1550 11/30/13	9.99	00204835	MISSOULA MOTOR PARTS	
62822	ACC2627598	12/12/2013	ACCT # 122334 12/1/13	15.01	00204869	SPOKANE HOUSE OF HOSEINC	
62822	ACC2627598	12/12/2013	CUST # 657496, 3 INVOICES	10.29	00204855	MOUNTAIN SUPPLY	
TOTAL	62822	Freight & Expense		62.79			
62823A	0002622580	12/05/2013	DNRC/DOJ TITL,REG & PLATE FEE	84.00			
62823A	0002627021	12/12/2013	DNRC/DOJ CORRECT REG FEES	4.00			
TOTAL	62823A	Vehicle/Equip Register Fee-DOJ		88.00			
TOTAL	PART-C CURR MONTH DETAIL EXPENSE TRANSACTIONS			72,459.83			
PART-E STANDARD EXP BUDG FOR SCENARIO:							
ACCOUNT	FUND	PROG	SUB-CLS	BUDGET	EXPENDED	BALANCE	%
62200	02039	2013	555H1		315.93	315.93-	
TOTAL SUB-CLS 555H1 FORESTRY - HB2					315.93	315.93-	
TOTAL FUND 02039 Forestry-Fire Protection Taxes					315.93	315.93-	
TOTAL PROGRAM 2013					315.93	315.93-	
61100	01100	2014	555H1	40,856.00		40,856.00	
61100	02039	2014	555H1	521,378.00	253,652.37	267,725.63	49
TOTAL 61100	Salaries			562,234.00	253,652.37	308,581.63	45
61400	02039	2014	555H1	214,570.00	98,289.20	116,280.80	46
61600	02039	2014	555H1	44,821.00-		44,821.00-	
TOTAL 61000	Personal Services			731,983.00	351,941.57	380,041.43	48
62100	02039	2014	555H1	5,647.00	2,067.45	3,579.55	37
62200	02039	2014	555H1	217,954.00	84,112.17	133,841.83	39
62300	02039	2014	555H1	1,933.00	881.51	1,051.49	46
62400	02039	2014	555H1	5,900.00	1,813.73	4,086.27	31
62500	02039	2014	555H1	470.00	223.00	247.00	47
62700	02039	2014	555H1	36,828.00	24,665.94	12,162.06	67
62800	02039	2014	555H1	5,787.00	2,801.78	2,985.22	48
TOTAL 62000	Operating Expenses			274,519.00	116,565.58	157,953.42	42

Part E-Shows any prior year expenditures first and then shows budget and expenses for the current year activity.

Appendix A

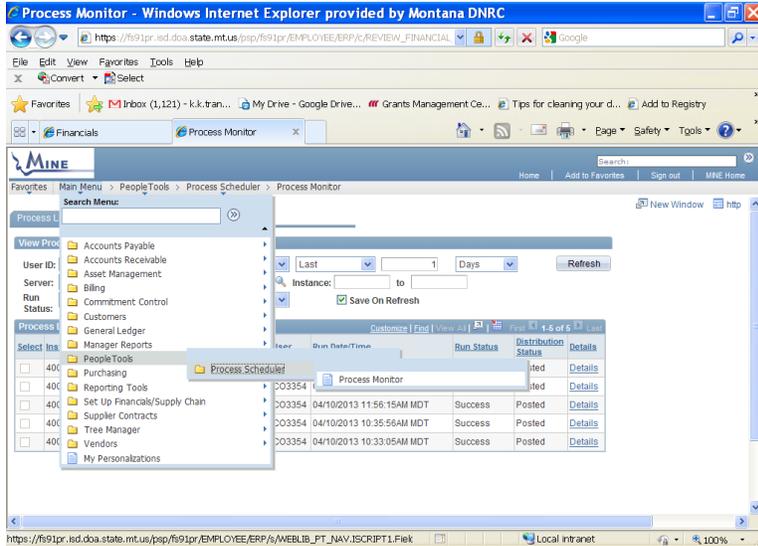
REPORT ID: MTG106BN-O		STATE OF MONTANA		PAGE NO. 4	
BUS. UNIT: 57060 Dept Nat Resource/Conservation		ORGANIZATION DETAIL REPORT		RUN DATE: 12/26/2013	
FOR THE FY PERIOD: DECEMBER 2014		MGR NAME: Suenram, Bruce W		RUN TIME: 15:50:28	
PART-E STANDARD EXP BUDG FOR SCENARIO:					
ACCOUNT	FUND	PROG	SUB-CLS	BUDGET	ELAPSED TIME YTD: 50%
63100 Equipment		02039	2014 555H1	18,178.00	BALANCE %
TOTAL SUB-CLS 555H1 FORESTRY - HB2				402,300.00	171,172.36 231,127.64 43
TOTAL FUND 02039 Forestry-Fire Protection Taxes				402,300.00	171,172.36 231,127.64 43
TOTAL PROGRAM 2014				402,300.00	171,172.36 231,127.64 43
TOTAL PART-E STANDARD EXP BUDG FOR SCENARIO:					
				402,300.00	171,426.36 230,873.64 43

Current year FY2014 total expenditures. **Notice bottom total includes prior year activity.

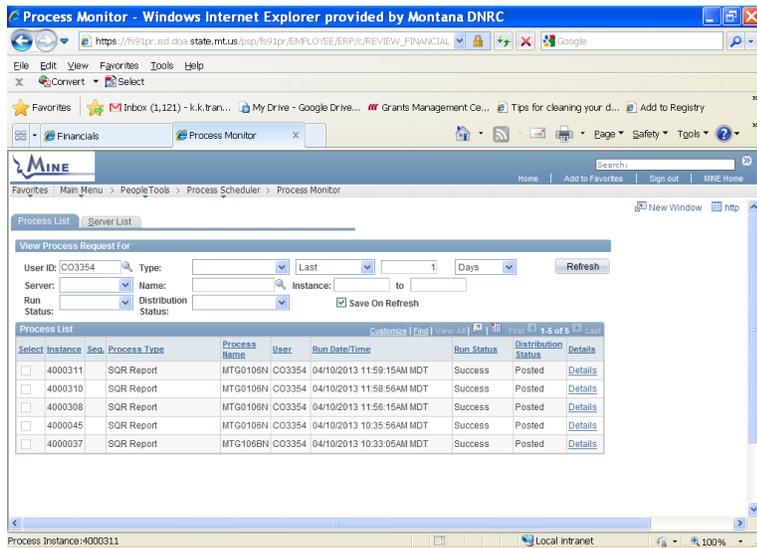
Appendix A

MT Org Detail Reports in SABHRS saves past run reports

Delete Old or Unneeded Reports



Financials→Main Menu→People Tools→Process Scheduler→
Process Monitor



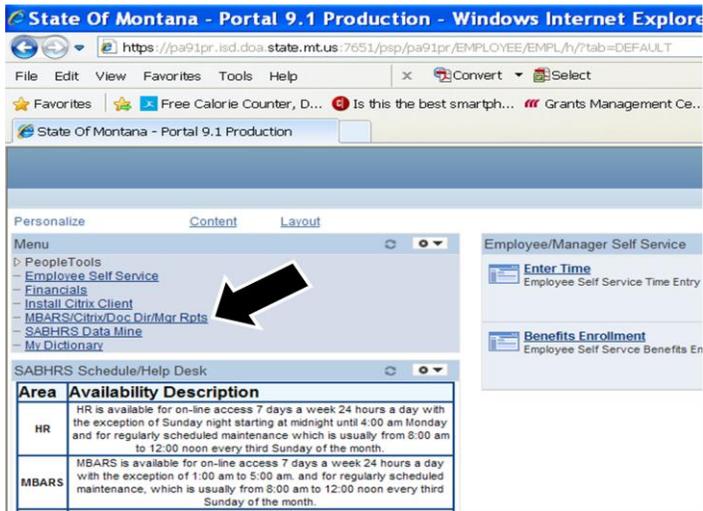
Choose Report Details
Choose Delete Request
Enter OK
Select Refresh Tab

Appendix A

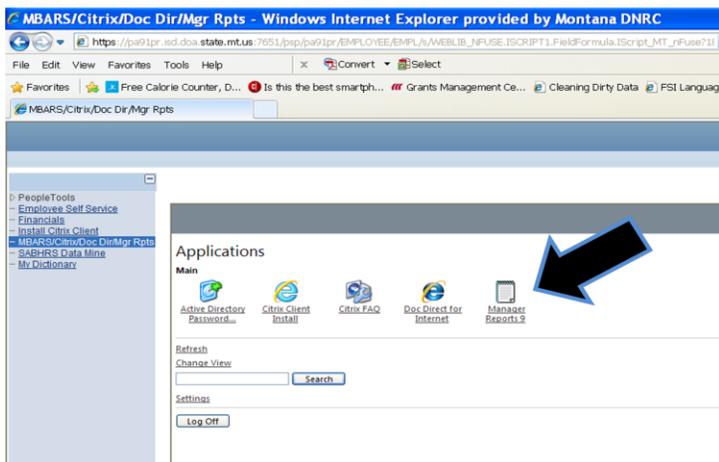
SABHRS MANAGER REPORTS

Managers Reports allow the user to drill down to specific 3rd level account expense details, including the accounts payable detail on individual vouchers.

Log into your Mine Account
Select MBARS/Citrix/Doc Dir/Mgr Rpts



You may have a variety of Applications listed
Choose Manager Reports



Say OK to security disclaimer. Select Manager Reports.

Appendix A

SABHRS Financial Reporting
Budget vs. Expenditures Input Screen

Enter Selection Criteria:
Business Unit: 57060 Dept Nat Resource/Conservation
Budget Type: STD_BUDG Include Non-Budgeted Accounts?
From: Accounting Period: 1 Fiscal Year: 2014
Thru: Accounting Period: 12 Fiscal Year: 2014
Choose One of the Following:
 Org Reporting Tree/Node Project ID
Enter or Select via the Dropdown the Specific Value:
Org: [Dropdown]
[Retrieve Information] [Exit Application]

Data to enter to run a report

Business Unit=Enter 57060 [Dept. of Natural Resources]
Budget Type=Select STD_BUDG from drop down
Do not select box=Include Non-Budgeted Accounts
From Accounting Period= Enter Fiscal Month Fiscal Year= Enter Full Year
Through Accounting Period= Enter Fiscal Month Fiscal Year= Enter Full Year
Remember Fiscal Months start July =1, Aug =2, Sept=3, etc.
Choose one of the Following=Select Org
Org=Enter Org Number or select an Org from the drop down
Select Retrieve Information

Once in the org, you will first see the 1st level account information, ie:
61000 for Personal Services, 62000 for Operating Expenses, 63000 for
Capital Equipment, and 66000 for Grants.

Appendix A

Example of Doc Direct Manager's Report to the Account 1st Level

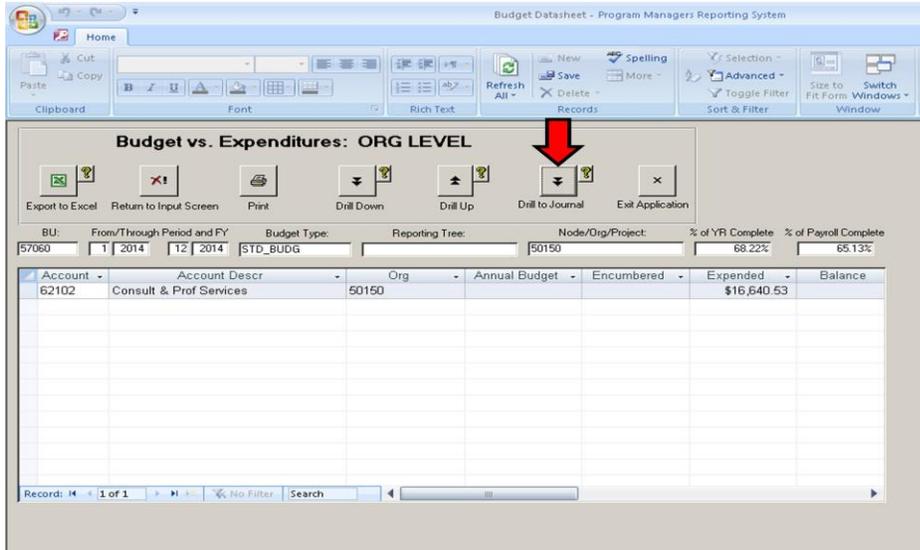
Account	Account Descr	Annual Budget	Encumbered	Expended	Balance	Pct Complete
61000	Personal Services	\$574,390.00	\$0.00	\$395,822.70	\$178,567.30	68.91%
62000	Operating Expenses	\$820,654.49	\$0.00	\$481,824.82	\$338,829.67	58.71%
63000	Equipment & Intangible Assets	\$17,560.00	\$0.00			
69000	Debt Service	\$18,678.00	\$0.00			

To drill down to more detail in the lower account levels, click the account you would like to drill further down in or highlight a row, and click the Drill Down button. This will take you to the 2nd level account information and more detail.

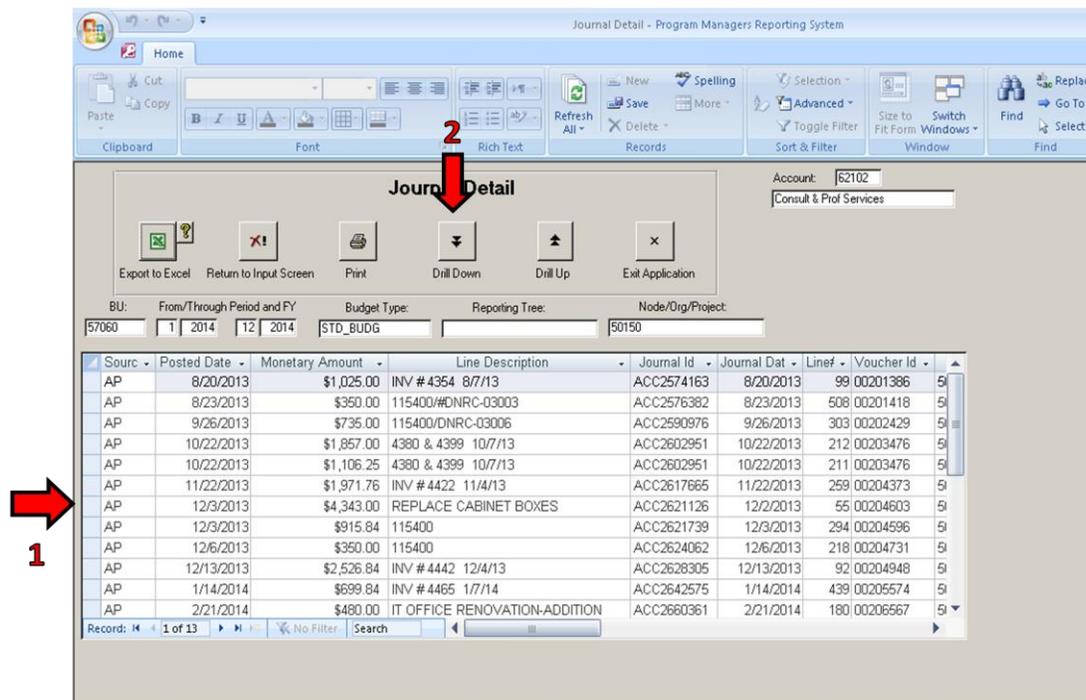
Account	Account Descr	Annual Budget	Encumbered	Expended	Balance	Pct Complete
61000	Personal Services	\$574,390.00	\$0.00	\$395,822.70	\$178,567.30	68.91%
62000	Operating Expenses	\$820,654.49	\$0.00	\$481,824.82	\$338,829.67	58.71%
63000	Equipment & Intangible Assets	\$17,560.00	\$0.00			
69000	Debt Service	\$18,678.00	\$0.00			

Appendix A

Click Drill Down again to get to the 3rd level account information, then click Drill to Journal to see actual journal lines for individual expenses in that expenditure code.



Example of a Contracted Services 3rd level account expense line drilled down to the journal level.



Appendix A

For Accounts Payable expenses (most non-payroll expenses are paid through A/P), once you are at the journal level, you can click Drill Down again to see the A/P Detail, which is the actual voucher information, including the vendor's name and address, the invoice #, warrant #, and voucher #, along with any notes in the Advice section of the voucher. This field often contains valuable information regarding details of the payment.

Accounts Payable Detail

Export to Excel Return to Input Screen Print Drill Down Drill Up Exit Application

Voucher Information

AP Business Unit: 57060 Voucher Id: 00204603 Gross Amount: \$4,725.00
Invoice Id: REPLACE CABINET BC
Setid/Vendor Id: STATE 0000845047 Name1: DIRECT SOURCE MT INC

Payment Information

Warrant#: 0023280652 Sched Pay Date: 12/2/2013 Payment Date: 12/3/2013
Payment Amount: \$4,725.00 Payment Status: Paid Method: CHK
Remit Setid/Vendor: STATE 0000845047 Name1: DIRECT SOURCE MT INC
Address Line 1: 3601 W BROADWAY ST
City: MISSOULA State: Montana Zip: 59808-5709
Reconcile Date: 12/3/2013
Advice: CUST: DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION
INVOICE DATED 8/20/13 \$4,343.00
INVOICE DATED 11/14/13 \$382.00
DNRC RN

Record: 1 of 1 No Filter Search

Click Drill Up to reverse the process. Click Return to Input Screen at any point to go back to the beginning and select another org.

Note – The voucher information is only available for A/P payments made through vouchers; it is not available for HR/Payroll expenses. The farthest left column “source” will say AP if it is an Accounts Payable payment. It will say “HR” if it is a payroll payment.