

# Fiscal Year-End 2026





# SABHRS Financials: FYE Hours & BATCH Schedule

SABHRS Financials Hours		
<b>Monday - Friday</b> <ul style="list-style-type: none"><li>• 6:00 AM – 8:00 PM</li></ul>	<b>Saturday</b> <ul style="list-style-type: none"><li>• 6:00 AM* – 8:00 PM</li></ul>	<b>Sunday</b> <ul style="list-style-type: none"><li>• 6:00 AM – 8:00 PM</li></ul>
Weekend BATCH Process will run for:		
<b>Accounts Receivable &amp; General Ledger</b> <ul style="list-style-type: none"><li>• 7/4/2026 and 7/5/2026</li></ul>	<b>Accounts Receivable &amp; General Ledger</b> <ul style="list-style-type: none"><li>• 7/11/2026 and 7/12/2026</li></ul>	<b>General Ledger</b> <ul style="list-style-type: none"><li>• 7/18/2026 and 7/19/2026</li></ul>

\*May be later depending on system update schedule



# FYE Deadlines: Where are they?

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## 1. MOM 375

- When in doubt, see MOM 375
- If you haven't been familiarized with MOM 375, please take some time to read through it and see what areas might need your attention

## 2. SAB Calendar

- Located at the bottom of our Agency Resources page: <https://doa.mt.gov/SFSD/sab/agency-resources>

## 3. Weekly FYE Bulletin

- SAB will send weekly bulletins containing the FYE outstanding items report and deadline reminders
- If you don't already receive these, [sign up!](#)

## 4. FYE Quick Reference Guide

- This is for a quick reference only. Please do not rely solely on this document
- Schedule, helpful FYE queries, SAB contact information etc.
- Found under the FYE dropdown on our resources page



# FYE Weekly Reports

Weekly reports sent by SAB identifying outstanding items or potential issues needing to be resolved

- A few of the things included in the reports:
  - Vouchers, Journals, Deposits – All need to be posted by FYE!
  - T&E – Outstanding Expense Reports and My Wallet transactions
  - Clearing accounts – All balances must be zero by FYE
  - A-Accruals – Any prior year A-Accrual either needs to be carried forward or reversed
  - Unusual balances – it's up to your agency to review and determine if these are appropriate



# FYE Weekly Reports

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NEW!

**Outstanding Deposits** – Now includes all deposits that have not been posted (wires, direct entry, etc.)

Change!

**Unusual Balances** – These reports will now exclude fund equity accounts and accounts used only by SAB to record entries such as pensions, OPEB, and compensated absences.

NEW!

**FB 4 Inv & Prepaids** – This new tab pulls all inventory and prepaid accounts, as well as the associated fund balance accounts. Put this into a pivot table to determine your FYE entry!

Change!

**Negative Cash 1104** – This report excludes 03 funds to identify what needs to be positive by FYE.





NEW!

**Budget Journals Not Posted** – includes all budget journals not posted.



# GL WorkCenter

Easiest way to view all outstanding journals in one place

-  View all outstanding journals in one place
-  Track Inter-Unit Journals through the workflow
-  Monitor Journals with system-maintained accounts
-  Identify and resolve journal exceptions

## GL WorkCenter



**NEW!**

New Query

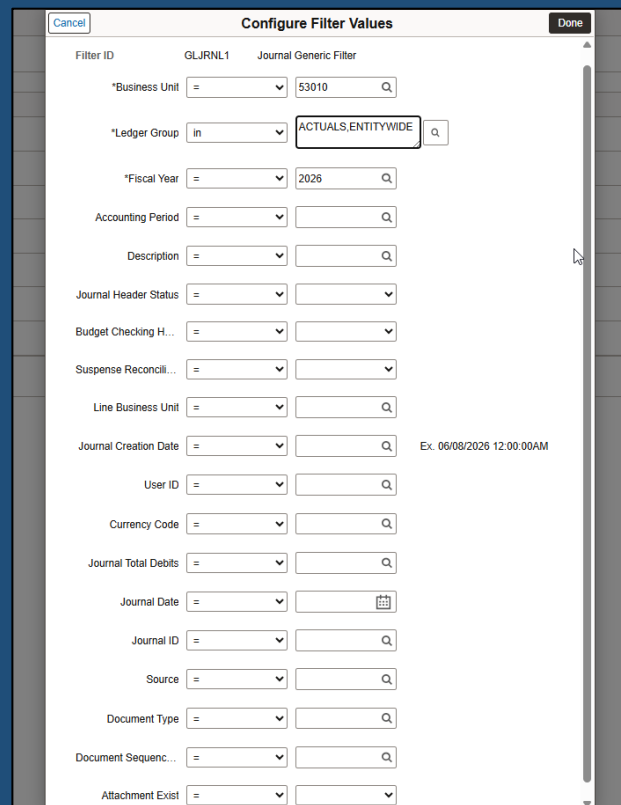
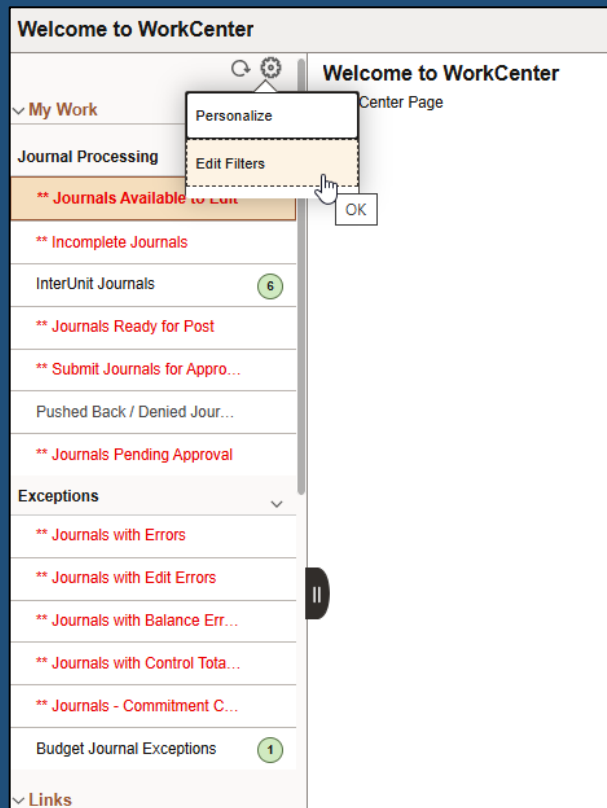
MTGL\_PENDING\_JRNL\_LINES

Pulls all outstanding journal entries (including IUJs), with the associated accounting lines and budget status



# GL WorkCenter

- If My Work links are red, they need filter values defined. This can be done in Edit Filters as shown.
- Some values are required but most are optional.



- Helpful filter fields include: fiscal year, journal creation date, journal header status, receiving BU (for IUJs) etc.
- By setting your filters, you eliminate the need to fill in your parameters each time
- The first few times you access the WorkCenter it may be slow, but will speed up with continued use



# GL WorkCenter

- Once filters are set, a list of My Work appears. Journals can be opened within the WorkCenter for further work.

The screenshot displays the 'General Ledger WorkCenter' interface. On the left is a navigation sidebar with categories like 'My Work', 'Journal Processing', 'Exceptions', and 'Links'. The main area is titled 'Journals Available to Edit' and contains a table with columns for Unit, Journal ID, Journal Date, UnPost Sequence, Line Unit, InterUnit, Description, Status, Workflow Status, Budget Status, Source, Lines, Attachments, and Action Status. A 'Show All' button is highlighted above the table.

Unit	Journal ID	Journal Date	UnPost Sequence	Line Unit	InterUnit	Description	Status	Workflow Status	Budget Status	Source	Lines	Attachments	Action Status
53010	DQGL260464	02/01/2026		53010	No	Correct 2553 account payments	Edit Req'd	Valid	Valid	ONL	7	0	
53010	DQGL260472	02/01/2026		53010	No	DEQ paying DNRC's 27.5% obliga	Edit Req'd	Valid	Valid	ONL	9	0	
53010	DQGL260475	02/01/2026		53010	No	DEQ paying DEQ obligation for	Edit Req'd	Valid	Not Budget Checked	ONL	8	0	
53010	DQGL260487	02/01/2026		53010	No	Correct coding for check depos	Edit Req'd	Valid	Valid	ONL	2	0	
53010	DQGL260493	02/01/2026		53010	No	Correct dishonored check Hnsd	Edit Req'd	Valid	Valid	ONL	2	0	
53010	DQGL260518	02/01/2026		53010	No	CC refund Teton Adventist Chri	Edit Req'd	Valid	Valid	ONL	2	0	
53010	DQGL260519	02/01/2026		53010	No	CC correct payzng payments fr	Edit Req'd	Valid	Valid	ONL	26	0	
53010	DQGL260520	02/01/2026		53010	No	Correct OI Chippewa Cree Tribe	Edit Req'd	Valid	Valid	ONL	4	0	
53010	DQGL260521	02/01/2026		53010	No	CC correct payzng payments fr	Edit Req'd	Valid	Valid	ONL	30	0	
53010	DQGL260524	02/01/2026		53010	No	Correct 2505A/02204 to 2553/02	Edit Req'd	Valid	Valid	ONL	2	0	
53010	DQGL260538	02/01/2026		53010	No	CC correct payzng payments fr	Edit Req'd	Valid	Valid	ONL	16	0	
53010	DQIU260005	02/01/2026		53010	Yes	DEQ bills MSU Northern Havre f	Edit Req'd	Valid	Valid	IU	8	1	
53010	DQIU260005	02/01/2026		51070	Yes	DEQ bills MSU Northern Havre f	Edit Req'd	Valid	Valid	IU	3	1	
53010	DQIU260009	02/01/2026		61010	Yes	DEQ bills DOA for SBP energy p	Edit Req'd	Valid	Not Budget Checked	IU	11	1	
53010	DQIU260009	02/01/2026		53010	Yes	DEQ bills DOA for SBP energy p	Edit Req'd	Valid	Not Budget Checked	IU	7	1	
53010	DQIU260204	02/01/2026		53010	Yes	DEQ transfers SRF 1109 federal	Edit Req'd	Valid	Valid	IU	28	1	
53010	DQIU260204	02/01/2026		57060	Yes	DEQ transfers SRF 1109 federal	Edit Req'd	Valid	Valid	IU	4	1	
53010	DQIU260211	02/01/2026		53010	No	DFO navs DPHHS for lab equiome	Edit Req'd	Valid	Not Budget Checked	IU	1	0	



# Inter-entity Loans & Cash Management

## SAB Negative Cash Policy – Excluding FSR Funds

01000-01999	General fund	Governmental
02000-02999	State special revenue (budgeted)	Governmental
04000-04999	Debt service	Governmental
05000-05999	Capital projects	Governmental
06000-06499	Enterprise	Proprietary
06500-06599	Internal service	Proprietary
07000-07999	Custodial	Fiduciary
08000-08499	State special revenue (non-budgeted)	Governmental
08500-08599	Investment trust	Fiduciary
08600-08699	Private-purpose trust	Fiduciary
09000-09499	Permanent funds	Governmental
09500-09599	Pension and other employee benefit trust	Fiduciary

- All fund types must be positive throughout the year
- Each individual fund must have a positive cash balance at fiscal year-end
- Loans and/or advances must first be taken from the agency's own unrestricted funds, when administratively feasible, prior to requesting a loan and/or advance from the General Fund
- The administering BU is responsible for:
  - ✓ Ensuring positive cash balances
  - ✓ Selling STIP if available, or
  - ✓ Requesting IE loans/advances as needed by completing an IE Loan request in ServiceNow



# Inter-entity Loans & Cash Management

## SAB Negative Cash Policy – Federal Special Revenue

- Federal special revenue (03XXX) funds may not have a negative cash balance for more than 7 days within a month unless the requesting agency certifies via a Federal Monthly Timely Billing Confirmation that:
  - ✓ It has and will continue to bill the federal government on the earliest date allowable
  - ✓ It has recorded revenue and the related receivable associated with the pending billing at the time of certification, and
  - ✓ The pending billing will be sufficient to cover any negative balances in the applicable fund and the receivable recorded in SABHRS is still considered a collectable
- SAB is responsible for ensuring all revenues and receivables are booked for each fund that has gone negative for more than 7 days



# Inter-entity Loans & Cash Management

## SAB Negative Cash Policy – Federal Special Revenue

- Per MOM Policy 345, to record reimbursement requests in SABHRS, agencies are required to record a journal entry at the time they submit a billing to a federal agency, if the funds will not be received within seven days.
  - ✓ This entry will debit a receivable and credit a revenue account.
  - ✓ When the payment is received, it will be offset against the appropriate receivable.
  - ✓ If the agreement is with another agency or component unit where transfer accounts must be used, recording a due from/to other BU or Fund is only required at fiscal year-end.

To record the receivable in the federal special revenue fund.

Federal special revenue fund – Actuals Ledger

Debit	1302	Due from Federal Government	50,000
Credit	590000	Federal Revenue	50,000

To record the receipt of cash in the federal special revenue fund.

Federal special revenue fund – Actuals Ledger

Debit	1104	Cash	50,000
Credit	1302	Due from Federal Government	50,000



# Federal Fund Balancing

## *MOM 375, Section IX, Fund Equity*

- Federal special revenue funds that record only federal reimbursement grants should normally have a zero-fund balance at fiscal year-end (post-closing). GAAP requires that reimbursement grant revenue be recognized only when the expenditure is recorded. The recording of revenue equal to expenditures (excluding A\_Accrual activity) results in a zero-fund balance.
- Common potential errors:
  - Grant revenue received in advance of anticipated expenditures and the entry to record deferred revenue is not done.
  - The related expenditure was recorded in another fund.



# Federal Fund Balancing

## What to look for at FYE:

- Has split payroll posted (if applicable)?
- Have all AP payments posted?
- Have all IUJs, ProCard/T&E, and other journals posted?

\*Consider developing a reconciliation process for your grants to ensure rev/exp tie, regularly and at FYE.



# Federal Fund Balancing

## Example of a balanced fund:

- Both revenues and expenditures tie
- No prior year fund balance
- Used a Due From Federal Gov. (1302) to balance (in a different scenario could use Due to Federal Gov. 2508/2508A)

Acct Lvl 0	Account	Ledger	ACTUALS To
<b>F Grant</b>			<b>0.00</b>
<b>10000 Assets</b>			<b>67,314.17</b>
	1104 Cash In Bank		15,705.42
	1109 Cash With Fiscal Agent		0.00
	1302 Due From Federal Government		51,608.75
<b>20000 Liabilities</b>			<b>(67,314.17)</b>
	2102 Loans Payable		(14,740.00)
	2103W Payroll Withholding Liability		(15,701.12)
	2107 Vouchers Payable		(9,856.75)
	2113 FYE Payroll Pay DofA Use Only		(24,786.30)
	2301B Accrued Liability (B)		(2,230.00)
<b>40000 Fund Equity</b>			<b>0.00</b>
	4125 Fund Balance - Restricted		0.00
<b>50000 Revenues</b>			<b>(1,614,508.81)</b>
<b>60000 Expenditures</b>			<b>1,614,508.81</b>
			<b>0.00</b>



# Federal Fund Balancing

## Example of an unbalanced fund:

- Revenues and expenditures don't tie
- May show a fund balance from prior years not balancing
- An adjustment entry was needed to correct
  - Ensure you use the correct program year when making adjustments related to prior fiscal years.
- If after the books close, you find an error, please reach out to SAB so we can do the adjustment for the ACFR.

Amount	L Ledger		ACTUALS	Total
Fiscal Year	Acct Lvl 0	Account		
2023			0.00	0.00
	10000 Assets		41,364,500.84	41,364,500.84
		1104 Cash In Bank	6,222,590.63	6,222,590.63
		1302 Due From Federal Government	35,179,113.21	35,179,113.21
		1306 Due From Other BU or Fund	(37,203.00)	(37,203.00)
	20000 Liabilities		(7,571,473.84)	(7,571,473.84)
		2102 Loans Payable	(5,725,000.00)	(5,725,000.00)
		2106B Due To Other BU or Fund - B	(103,077.75)	(103,077.75)
		2107 Vouchers Payable	(60,970.32)	(60,970.32)
		2505 Unearned Revenue	(1,682,425.77)	(1,682,425.77)
		2552 ACH Returns Clearing Acct	0.00	0.00
	50000 Revenues		(395,230,636.36)	(395,230,636.36)
	60000 Expenditures		361,437,609.36	361,437,609.36
2024			0.00	(0.00)
	10000 Assets		9,562,265.43	9,562,265.43
		1104 Cash In Bank	9,696,783.87	9,696,783.87
		1302 Due From Federal Government	(134,518.44)	(134,518.44)
		1306 Due From Other BU or Fund	0.00	0.00
	20000 Liabilities		(7,475,957.02)	(7,475,957.02)
		2102 Loans Payable	(8,000,000.00)	(8,000,000.00)
		2106B Due To Other BU or Fund - B	0.00	0.00
		2107 Vouchers Payable	0.00	0.00
		2505 Unearned Revenue	524,042.98	524,042.98
		2552 ACH Returns Clearing Acct	0.00	0.00
	40000 Fund Equity		(33,793,027.00)	(33,793,027.00)
		4125 Fund Balance - Restricted	(33,793,027.00)	(33,793,027.00)
	50000 Revenues		(261,638,243.33)	(261,638,243.33)
	60000 Expenditures		293,344,961.92	293,344,961.92
Total			0.00	0.00



# Expenditure Accruals – General

Valid obligations incurred but unpaid as of FYE may be established as accruals in the SABHRS GL module. There are two types of expenditure accruals:

1. A-Accruals (also known as encumbrances)-These are expenses for goods or services that are not received or provided by June 30 each year. They are not actual expenditures in accordance with Generally Accepted Accounting Principles (GAAP). They are a budgetary tool permitted by state law to carry budget authority to a subsequent year. Since they are not actual expenditures, they are recorded in the A-Accruals ledger (using account 2403) in SABHRS for all fund types.
2. B-Accruals-These are expenditures for goods or services that have been received or provided prior to June 30 each year. These are required to be recorded for GAAP and are recorded in the Actuals Ledger (using account 2301B) in SABHRS for all fund types



# Expenditure Accruals – A-Accruals

- Valid obligations exist when a legally binding duty has been created to perform or refrain from performing an act and can only arise prior to the expiration of an appropriation.
- Materials, supplies, and services are generally expended in the year received. If a contract is signed prior to June 30, an A-Accrual may be established if consistent with legislative intent.
- Equipment that meets capitalization thresholds for assets must be encumbered using an A-Accrual against the FY the purchase order was issued.
- Commitments for unperformed, legally binding contracts may be encumbered using an A-Accrual. Contracts that lock in prices or term contracts do not represent a legally binding obligation and should NOT be accrued.
- Agency personnel approving accruals need to verify valid obligation criteria and ensure adequate supporting documentation and explanation are maintained.



# A-Accruals – Establishing in SABHRS

Create a journal using the EAC Source. Then select Commitment Control and select Encumbrance.

Header | Lines | Totals | Errors | Approval | InterUnit

Unit 61010      Journal ID 26EAC001      Date 06/30/2026

Long Description: Establish A-Accrual  
235 characters remaining

\*Ledger Group: ACTUALS      Adjusting Entry: Non-Adjusting Entry

Ledger:      Fiscal Year: 2026

\*Source: EAC      Period: 12

Reference Number:      ADB Date: 06/30/2026

Journal Class:       Auto Generate Lines

Transaction Code: GENERAL       Save Journal Incomplete Status

SJE Type:       CTA

Currency Defaults: USD / CRRNT / 1

Attachments (0)

Reversal: Do Not Generate Reversal      Commitment Control      Receiving Business Unit

### Commitment Control

**Commitment Control Amount Type**

- Actuals and Recognized
- Encumbrance
- Pre-Encumbrance
- Collected Revenue
- Actuals, Recognize and Collect
- Planned

Bypass Budget Checking

Override

Override User ID

Override Date

OK    Cancel    Refresh

*This selection is what ensures the transaction is included on the A-ACCRUALS ledger.*



# A-Accruals – Setting up in SABHRS

Open Item Key should be unique and have the fiscal year included to identify the year it was established.

These entries can be entered and approved by agencies, just like any other journals. If approved, they will process in the overnight batch process.

Header
**Lines**
Totals
Errors
Approval
InterUnit

Unit 61010  
[Template List](#)

[Multi-Speedcharts](#)

Journal ID 26EAC001  
[Search Criteria](#)

\*Process

Date 06/30/2026  
[Change Values](#)

Errors Only

System Maintained

Line

▼ **Lines** ?

Select	Line	*Unit	*Ledger	Account	Fund	Org	Program	Sub-Class	Amount	Open Item Key
<input type="checkbox"/>	1	<input type="text" value="61010"/>	ACTUALS	<input type="text" value="62102"/>	<input type="text" value="01100"/>	<input type="text" value="300"/>	<input type="text" value="2026"/>	<input type="text" value="590H1"/>	15,000.00	<input type="text"/>
<input type="checkbox"/>	2	<input type="text" value="61010"/>	ACTUALS	<input type="text" value="2403"/>	<input type="text" value="01100"/>	<input type="text" value="300"/>	<input type="text" value="2026"/>	<input type="text" value="590H1"/>	-15,000.00	<input type="text" value="26CONSULT"/>

Lines to add  + -

▼ **Totals**

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
61010	2	15,000.00	15,000.00	V	V

Open Item Key is unique & contains the current fiscal year to help determine the age of the accrual

If in V, V status and approved, the journal will post in the overnight batch process



# A-Accruals – Paying an A-Accrual (Voucher)

- ❖ Pay the Supplier using the coding originally used to establish the A-Accrual.
- ❖ The payment will be reflected in the Actuals ledger. If the amount is less than the accrual amount, no adjustment is needed on the payment portion.
- ❖ If for an asset, it will be entered as an FY27 transaction in AM.

**Regular Entry**

Invoice Information    Payments    Payment Advice

---

Business Unit 61010      Invoice No 123456

Voucher ID NEXT      Accounting Date 07/30/2026

Voucher Style Regular Voucher      \*Pay Terms 00      Due Now

Invoice Date 07/15/2026

**Invoice Lines**

Line 1     Copy Down

\*Distribute by Amount

Item

Quantity

UOM

Unit Price

Line Amount 16,000.00

SpeedChart

Ship To ADM

Description Consult Svcs--Accrual 26EAC001

Packing Slip

Multi-Speedcharts    Calculate

▼ Distribution Lines

GL Chart    Exchange Rate    Statistics    Assets

	Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Account	Fund	Org	Program	Sub-Class
<input type="checkbox"/>	<input type="checkbox"/>	1	15,000.00		61010	62102	01100	300	2026	590H1
<input type="checkbox"/>	<input type="checkbox"/>	2	1,000.00		61010	62102	01100	300	2027	590H1

The program year used should match the original A-Accrual. If the invoice is more than originally accrued, current year authority is used for the difference.



# A-Accruals – Paying an A-Accrual (Journal)

- Enter the following lines to reverse the original A-Accrual, using the program year associated with the original. Sometimes this must be done before the payment can be made.
- Remember to select Encumbrance on the header tab again!
- A-Accrual balance in 2403 will be reversed and reflected in A-Accruals ledger.

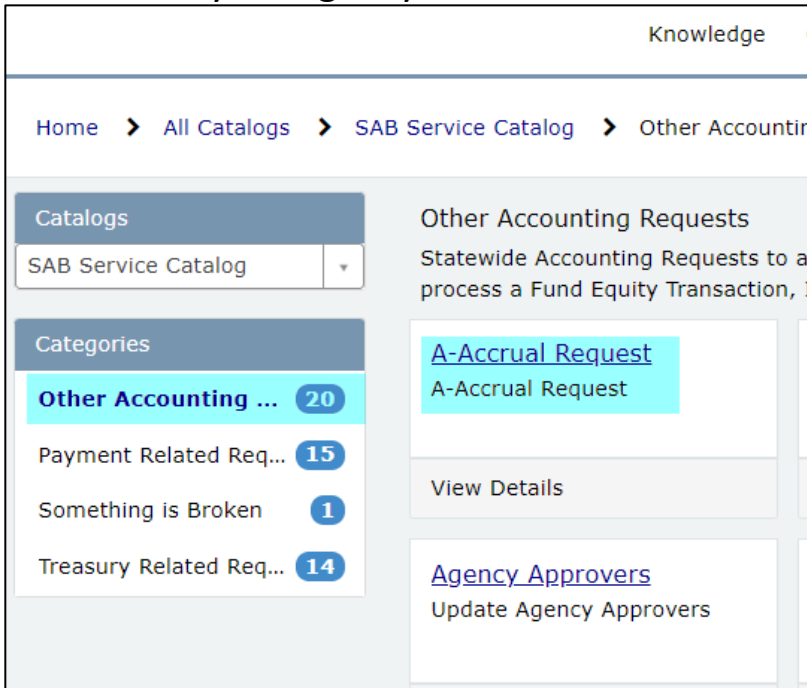
61010 Journal ID 0005350047 Date 07/30/2026  
 Template List Search Criteria Change Values  
 \*Process Edit Journal Process Line 2  
 Multi-Speedcharts Download to Excel  System Maintained

Unit	Ledger	Account	Fund	Org	Program	Sub-Class	Amount	Open Item Key	Reference	Journal Line Description
61010	ACTUALS	62102	01100	300	2026	590H1	-15,000.00		VOUCHER #	Paying A-Accrual 26EAC001
61010	ACTUALS	2403	01100	300	2026	590H1	15,000.00	26CONSULT	VOUCHER #	Paying A-Accrual 26EAC001



# A-Accruals – How to Request an A-Accrual Carryforward

- Carryforward requests are submitted in ServiceNow using the A-Accrual Request
- This form is used for both A-Accrual carryforward and reversal requests
- The open item balance must tie to the request.
- Find a list of your agency's accruals on the FYE Report!



A-Accrual Request

**A-ACCRUAL REQUEST**

\* Indicates required

Agencies should use this form to:

1. Request SAB approval to carry forward an a-accrual into the next fiscal year.
2. Post A- accrual journals that use account 4301 or use transfer accounts. All other A-Accrual journals will post in the overnight BATCH process if they are approved and in a valid status.

\* Select your Agency:

\* Do you need an a-accrual journal to be posted or do you want to request an a-accrual carry-forward?

A-Accrual Journal

A-Accrual Carry Forward

\* You will be able to enter up to 10 carry forward requests or provide an attachment with the required information. Which method would you like to use?

Attach a file

Enter the carry forward request(s)

\* Fund

\* Amount

\* Open Item Number

\* A-Accrual Carry Forward Explanation

I have another Carry Forward request to enter

Watch List

Select to expand Watch List



# A-Accruals – How to Revert an A-Accrual

- Agencies are responsible for reverting balances that will not be paid during FYE or carried forward
- Account **4301** is used instead of an expenditure account
- Journals using account 4301 must be posted by SAB
- The open item balance must tie to the reversal request
- Find a list of your agency's accruals on the FYE Report!

## A-Accrual Request

A-Accrual Request

**STATEWIDE ACCOUNTING BUREAU**

**A-ACCRUAL REQUEST**

Agencies should use this form to:

1. Request SAB approval to carry forward an a-accrual into the next fiscal year.
2. Post A- accrual journals that use account 4301 or use transfer accounts. All other A-Accrual journals will post in the overnight BATCH process if they are approved and in a valid status.

**\* Select your Agency:**

Department of Administration - 61010
▼

**\* SABHRS Journal ID:**

0123456789

**\* Do you need an a-accrual journal to be posted or do you want to request an a-accrual carry-forward?**

A-Accrual Journal

A-Accrual Carry Forward

**\* Explanation of request:**

Reverting A-Accrual 25EAC001

Account	Fund	Org	Program	Sub-Class	Amount	Open Item Key
4301	01100	300	2025	590H1	-1,000.00	
2403	01100	300	2025	590H1	1,000.00	25EAC001



# Travel & Expense

## Travel & Expense Deadlines/General Information

- ❖ July 10 - HR Supervisors need to ensure their employees have created expense reports for all FY2026 My Wallet transactions AND that all FY2026 expense reports are approved and/or deleted by this date.
- ❖ July 16 - Last day for Accountants and/or Prepay Auditors to approve expense reports for FY26 transactions. All outstanding expense reports and MY Wallet transactions related to FY26 must be ready to post in the Travel & Expense module.
- ❖ The accounting date will default to June 30 through July 16. If a transaction is entered during this time and is related to FY2027 activity, the accounting date will need to be manually changed to July.
- ❖ SAB will not be contacting employees directly. It's up to the agency accounting staff to review all outstanding items and communicate with employees.



# Travel & Expense

## Travel & Expense Queries you'll use (and love!)

- ❖ All T&E Queries begin with "MTTE"
  - Search for queries using the MTTE prefix
  - These queries are designed to help agencies monitor and manage outstanding T&E activity
- ❖ MTTE\_OUTSTANDING\_MYWALLET\_CHRG
  - These must be included on an expense report, and the expense report must be approved
- ❖ MTTE\_OUTSTANDING\_EXP\_RPT
  - All reports must be fully approved and ready to post
  - This query shows where the report is in the workflow
  - Unprocessed expense reports at T&E close will automatically be deleted. Credit card transactions will revert back to the employee's My Wallet, and all personal reimbursements will need to be re-entered
- ❖ MTTE\_EXP\_BUDGET\_EXCEPTIONS
  - Easily identify expense reports with budget errors that need correction
- ❖ If the Expense Report or My Wallet transactions are not approved/posted before the module closes, all outstanding reports will be deleted, and agencies will need to determine if a manual accrual entry is material and needs to be recorded prior to FYE close.



# Travel & Expense

**Approve Transactions**

My Approvals

Travel and Expenses

- Travel Auth Approval Process
- Expense Rpt Approval Process **2**

Links

Approve

- Approve Expense Transactions**
- Modify Approved Transactions

Expense Report

Kimberly Benjamin

Business Purpose	In State Travel Related	Report	0000021607	Approvals in Process
Description	R7 Meeting	Created	01/15/2026	Kimberly Benjamin
Reference		Last Updated	04/29/2026	Elisabeth Campbell
*Accounting Date	01/15/2026	Accounting Template	STANDARD	

**Budget Status** Valid **Budget Options**

Totals [View Analytics](#)

Approve Transactions

My Approvals

Travel and Expenses

- Travel Auth Approval Process
- Expense Rpt Approval Process **2**

Links

Approve

- Approve Expense Transactions**
- Modify Approved Transactions

Kimberly Benjamin

Business Purpose	In State Travel Related	Report	0000021607	Approvals in Process
Description	R7 Meeting	Created	01/15/2026	Kimberly Benjamin
Reference		Last Updated	06/08/2026	Anthony Hubbard
*Accounting Date	01/15/2026	Accounting Template	STANDARD	

**Budget Status** Not Budget Checked **Budget Options**

Totals [View Analytics](#)

Approve Transactions

My Approvals

Travel and Expenses

- Travel Auth Approval Process
- Expense Rpt Approval Process **2**

Links

Approve

- Approve Expense Transactions**
- Modify Approved Transactions

Kimberly Benjamin

Business Purpose	In State Travel Related	Report	0000021607	Approvals in Process
Description	R7 Meeting	Created	01/15/2026	Kimberly Benjamin
Reference		Last Updated	06/08/2026	Anthony Hubbard
*Accounting Date	01/15/2026	Accounting Template	STANDARD	

**Budget Status** Error in Budget Check **Budget Options**

Totals [View Analytics](#)

- Expense reports can be individually budget checked, and account coding corrected, by navigating to the Approve Expense Transactions page in the WorkCenter
- Budget status will show Valid, Not Budget Checked, or Error in Budget Check
- Page may be slow to load



# Travel & Expense

**Approve Transactions**

My Approvals

Travel and Expenses

Travel Auth Approval Process

Expense Rpt Approval Process (2)

Links

Approve

Approve Expense Transactions

Modify Approved Transactions

Kimberly Benjamin

Business Purpose: In State Travel Related  
Description: R7 Meeting  
Reference: 01/15/2026  
\*Accounting Date: 01/15/2026

Report: 0000021607 Approvals in Process  
Created: 01/15/2026 Kimberly Benjamin  
Last Updated: 06/08/2026 Anthony Hubbard  
Accounting Template: STANDARD

Budget Status: Error in Budget Check

Budget Options

Totals

View Analytics

- To manually budget check an expense report, click the Budget Check button
- For reports in error, click the Budget Options hyperlink. From there, click Go to Transaction Exceptions to view the budget error

**Approve Transactions**

My Approvals

Travel and Expenses

Travel Auth Approval Process

Expense Rpt Approval Process (2)

Links

Approve

Approve Expense Transactions

Modify Approved Transactions

Expense Report

Create Expense Report

**Commitment Control**

Commitment Control Details

Source Transaction Type: Expense Sheet

Budget Checking Header Status: Error in Budget Check

Commitment Control Amount Type: Encumbrance

Commitment Control Tran ID: 0054827660

Commitment Control Tran Date: 01/15/2026

Override Transaction

Budget Check

Go to Transaction Exceptions

OK Cancel

Go To Activity Log

Expense Sheet Exceptions

Line Exceptions

Report ID: 0000021607

\*Exception Type: Error

Maximum Rows: 100

Override Transaction

More Budgets Exist

Search

Advanced Budget Criteria

Budgets with Exceptions

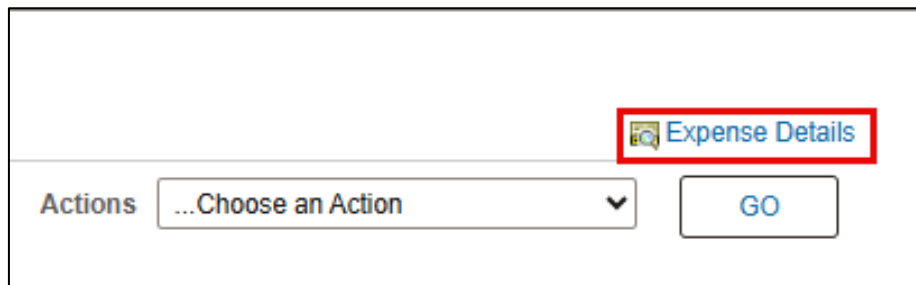
Budget Override	Budget Chartfields	Details	Business Unit	Ledger Group	Exception	More Detail	Override Budget
		1	52010	APPROP	No Budget Exists	More Detail	<input type="checkbox"/>
		2	52010	ORG	No Budget Exists	More Detail	<input type="checkbox"/>

Save Return to Search Notify



# Travel & Expense

- To fix the chartfield coding navigate back to the Approve Expense Transactions page
- Click on Expense Details in the upper right corner of the report
- Expand Lines
- Expand Accounting Details and make the required change(s)
- Navigate back to Summary and Approve
- Don't forget to save!



Amount	*GL Unit	Monetary Amount	Currency Code	Exchange Rate	Account	Fund	Org	Program	Sub-C
28.80	61010	28.80	USD	1.00000000	62408	06528	810	2026	600N



# Travel & Expense

- Mass-budget check expense reports on the Request Budget Checking page
- A Run Control ID is required to be set up the first time you run this report
- BU and Description is required
- Select View Transaction Details
- Enter a date range and click the Search button
- Click on the expansion arrow to view all data
- Select which reports you want to budget check
- Click “Run” in the top right corner
- Once the process runs, budget statuses will be updated

Select	Empl ID	Name	Report ID	Report Description	Total Amount	
<input type="checkbox"/>	002163	Stacy Purdom	0000020153	Collaborative Safety Trainings	2,686.78	USD
<input type="checkbox"/>	045861	Morgan Jacobsen	0000020196	December expenses	930.78	USD
<input type="checkbox"/>	077797	Cody Campbell	0000020200	December 25 Card Log	95.07	USD
<input type="checkbox"/>	091782	Jason Barber	0000020214	December Credit Card	734.27	USD
<input type="checkbox"/>	060441	Mark Bruised-Head	0000020222	December Credit Card	18.29	USD



# Travel & Expense

## Travel & Expense Delegate Entry (Proxy)

- ❖ **Delegation Entry (Proxy)** is used by the Expense User to give another User authorization to Edit & Submit Travel Authorizations and Expense Reports for them
  - Navigation: Expenses WorkCenter > Other > Delegate Entry (Proxy)

**Authorize Users**

Expense Report

- Create Expense Report
- Expense History
- My Expense Reports

**Travel Authorization**

- Create Travel Authorization
- Create/Update User Template
- View Travel Auth
- My Travel Authorizations

**Other**

- Review/Edit User Defaults
- Delegate Entry (Proxy)**
- Authorize Expense Users (Proxy)

**Authorize Users**

Tina Engel

Entering new UserIDs on this page will give those users the ability to enter expense transactions on behalf of the employee.

**Authorize Users**

*Authorized User ID	Name	*Authorization Level		
CA2055	Engel, Tina M	Edit & Submit	+	-
CMB345	Montiel, Amador Rene	Edit & Submit	+	-

Save



# Travel & Expense

## Travel & Expense Authorize Expense User (Proxy)

- ❖ Supervisors and Accountants can add their User IDs to the **Authorize Expenses Users – Employee** page to view and modify expense transactions on behalf of that employee.
  - Navigation: Expenses WorkCenter > Other > Authorize Expense Users (Proxy)

**Authorize Expense Users - Employee**

Expense Report   
Create Expense Report  
Expense History  
My Expense Reports

**Travel Authorization**   
Create Travel Authorization  
Create/Update User Template  
View Travel Auth

**Other**   
Review/Edit User Defaults  
Delegate Entry Authority  
**Authorize Expense Users**

**Authorize Expense Users - Employee**

Search Type Employee ID  
Search Value 078019 Kaley Argee  
Enter User IDs on this page to allow them to view or modify expense transaction on behalf of this employee.

**Authorize Expense Users - Employee**

	*Authorized User ID	Description	*Authorization Level		
1	CMB443	Baker,Kyler A	Edit & Submit	+	-
2	CMB705	Argee,Kaley E	Edit & Submit	+	-

Save



# Travel & Expense

## Travel & Expense Authorize Expense User (Proxy)

- ❖ Supervisors and Accountants can use Authorize Expense Users (Proxy) with **Search By User ID** to see all Expense Users for whom the User ID is authorized to Edit & Submit Travel Authorizations and Expense Reports.
  - They can add or subtract lines to update whom they have authorization for.

**Authorize Expense Users - User**

Expense History  
My Expense Reports  
Travel Authorization  
Create Travel Authorization  
Create/Update User Template  
View Travel Auth  
My Travel Authorizations  
Other  
Review/Edit User Defaults  
Delegate Entry (Proxy)  
**Authorize Expense Users (Proxy)**  
Update Profile-SAB/SABHRS/DA view  
Manage Accounting  
View Expense Reports  
View Travel Auths  
Expense Rpt Budget Exceptions  
Request Budget Checking  
Cancel Travel Auth  
Mark Expense Report for Close

**Authorize Expense Users - User**

Search Type User ID  
Search Value CA2055 Engel,Tina M  
Enter Employee IDs on this page to allow this user to view or modify expense transactions on their behalf.

**Authorize Expense Users - User**

	*Empl ID↑	Name↑	*Authorization Level		
1	026321	Angela Lang	Edit & Submit	+	-
2	084130	Britney Stiles	Edit & Submit	+	-
3	079406	Eileen Hill	Edit & Submit	+	-
4	019626	Karla Bachmeier	Edit & Submit	+	-
5	096291	Kelli Maxwell	Edit & Submit	+	-
6	020427	Tina Engel	Edit & Submit	+	-
7	033572	Wayne Barker	Edit & Submit	+	-

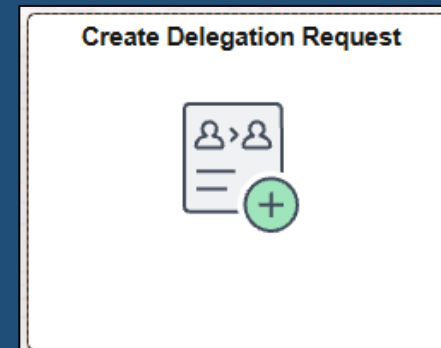
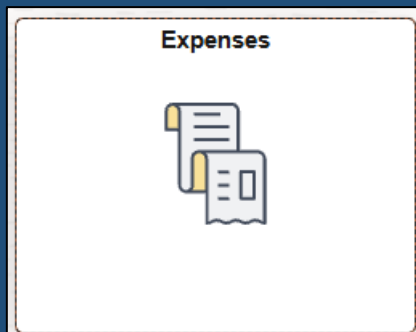
Save



# Travel & Expense

## Travel & Expense Delegations

- ❖ Delegations can be used to route expense reports to a different supervisor for approval
  - Similar to timesheet delegations in HR
  - Must be supervisor to supervisor
- ❖ **PLEASE** ensure you have a proxy or delegation set up if you will be out of the office during FYE!
  - HR Supervisors – check with your employees before they leave
- ❖ For additional information see the [Delegation user guide](#) in the T&E WorkCenter



# MOM 311 - Direct Entries





## MOM 311 – Direct Entries

### Major Changes to Policy



Prior Period error corrections threshold



Definition for Error Corrections



Changes in accounting estimates

GAAP changes and new GASB implementation entries





# MOM 311 – Threshold Requirements

## Age

- **2 years + AND**



## Threshold

- **\$50,000 +**

General minimum for direct correction to fund balance/ net position

## Default if below threshold

### **Revenue or Expense**

Small adjustments generally go through operating accounts instead



# MOM 311 – Threshold Requirements



## Definition:

An error can be the result of mathematical mistakes, mistakes in the application of accounting principles, or the oversight or misuse of facts that existed at the time the financial statements were issued about conditions that existed as of the financial statement date. Those facts, existing at the time of the financial statements, would be reasonably expected to have been obtained and taken into account to reflect conditions as of the financial statement date.



# MOM 311

## Example of an adjustment – Federal Fund:

- This example uses dollar amounts below the \$50K threshold. This can also be used for amounts greater than \$50K
- Example Pulled from MOM 311 Policy



**Correction of an error related to Federal Special Revenue funds. There are times when agencies may want the revenues and expenditures to reflect the true grant activity in order to produce federal reports (such as SF 425's).**

5. Assume a subrecipient was issued a \$10,000 payment in 2023 to upgrade their stock water tanks to prevent over-grazing. As part of the agreement, the landowner will provide access to hunters. The grant was closed in 2024. In 2025, the landowner decides not to participate and returns the funding. The original payment was \$2,000 from a SSRF and \$8,000 was paid using a FSRF. The federal portion needs to be returned to the agency, and a SF 425 needs to be prepared to show financial activity.

***To record refunded cash from a subrecipient in FY2025 for a FY2023 expenditure.***

Fund	Account	Account Name	Program Year	Amount (Debit)	Amount (Credit)
03XXX	1104	Cash in Bank	N/A	8,000	
02XXX	1104	Cash in Bank	N/A	2,000	
03XXX	66XXX	Expenditure	2023		8,000
02XXX	66XXX	Expenditure	2023		2,000

***To repay the federal partner for their share of the refunded amount.***

Fund	Account	Account Name	Program Year	Amount (Debit)	Amount (Credit)
03XXX	59XXXX	Federal Revenue	2023	8,000	
03XXX	1104/2508	Cash in Bank/ Due to Federal Government	N/A		8,000

\*These entries will allow the revenues and expenditures within the FSRF to match the actual results. If authority does not exist for program year 2023 and budget period 2025, submit a BCD to OBPP to request a \$0 reverted appropriation.



# MOM 311

## Example of an adjustment:

- This example focuses on an overpayment of an invoice returned to the Agency
- Example Pulled from MOM 311 Policy



2. Agency receives a check in 2025 for an overpayment of an invoice from 2023 for \$49,999. In this example, the agency must use program year 2023 and budget period 2025. If authority does not exist for program year 2023 and budget period 2025, the agency must submit a BCD to OBPP to request the \$0 reverted appropriation. The exception to this requirement is when the appropriation is continuing from 2023 through 2025. In that case, the agency can use the current year appropriation.

<i>To record refunded cash from an overpayment in FY2025 for a FY2023 transaction</i>					
<b>Fund</b>	<b>Account</b>	<b>Account Name</b>	<b>Program Year</b>	<b>Amount (Debit)</b>	<b>Amount (Credit)</b>
01100	1104	Cash in Bank	N/A	49,999	
01100	62XXX	Expense Account	2023		49,999

\*Assume instead that the original authority in this example is continuing and is still available; program year 2025 must be used.



## MOM 311 – Changes in Accounting Estimates

- An accounting estimate uses assumptions, data, and methods, and a change in estimate happens when those inputs change (for example, new information or a better method).
- Changes in estimate are handled **prospectively**, meaning you adjust going forward; you do not restate prior periods and you do not adjust fund equity.
- Even though fund equity is not adjusted, agencies must notify SAB through a ServiceNow Case so the change can be disclosed in the ACFR.
- The Case must justify why the new measurement method is preferable to the old one.





## MOM 311 – GAAP changes and new GASB implementation entries

- Agencies must contact SAB and submit Form 135 in ServiceNow for any direct fund balance/net position entries related to:
  - Changing from one acceptable GAAP method to another preferable GAAP method, or
  - Implementing new authoritative accounting or financial reporting pronouncements.
- These adjustments are typically **retroactive**, meaning they reach back to prior periods.



# MOM 335 – Capital Assets





## MOM 335 – Capital Asset Thresholds



Effective July 1, 2025, most capitalization thresholds increased.

- Assets capitalized under previous capitalization thresholds (that do not meet the current threshold) should remain capital assets and should be amortized over the assets' remaining useful lives.
- If a currently effective cost recovery rate or other agreement requires a lower amount (such as equipment under federal grants), those terms should be adhered to. Future agreements should accommodate the updated thresholds.



# MOM 335 – NEW Thresholds as of 7/1/2025



Asset Type	Threshold
Equipment	10,000
Land	10,000
Library Materials	10,000
Museum & Art	10,000
Museum & Library Collections	10,000
Other Assets	10,000
Land Improvements	100,000
Buildings	100,000
Building Improvements	100,000

Leasehold Improvements	100,000
Land Use Rights–Amortized	100,000
Land Use Rights–Permanent	100,000
Other Intangibles	100,000
Software–Purchased	1,000,000
Infrastructure	1,000,000
Software–Internally Generated	1,000,000



# MOM 335 – CWIP Clean-up



Effective July 1, 2025, thresholds increased  
What does this mean for CWIP?

If CWIP does not meet the new capital asset threshold, this is a change in accounting estimate, since the input (MOM Policy 335) changed from the original recording.

Accounting estimates are changed on prospective basis, so fund balance accounts are not necessary. Agencies will still need the 63's and 64's to balance, so use "P" accounts for the correcting entry:

Balance	Account	Account Name	
Debit	63/64xxxP	NB Offset	40,000
Credit	1811	Fixed Asset Clearing	(40,000)



## MOM 335 – Other Updates



- Account 1809 – Intangible Assets has been retired; 6 new accounts have replaced this category
- Inventory Fund Balance Adjustments – Moved to MOM 311 Policy
- Capital Projects managed by A&E and associated accounting entries (CWIP, capital contributions, etc.) are being updated to reflect new processes implemented by A&E.
- Assets “Held for Sale” updated under XIII. Disposition of Property Section.

# GASB 104 – Held for Sale





## GASB 104 – Held for Sale

A capital asset is held for sale if (1) the agency has decided to pursue the sale of a capital asset and (2) it is probable that the sale will be finalized within one year of the financial statement date.

GASB 104 provides four specific factors for evaluating whether a sale is probable within one year:

- Immediate availability - Asset is available for sale in its present condition without requiring extended continued use.
- Active buyer search - Active program initiated to locate a buyer – e.g. bid solicitation or real estate agent engaged.
- Market conditions - Present market conditions support a sale; a buyer market exists for this asset type.
- Regulatory approvals - Required regulatory approvals (e.g. federal, state) are not an impediment to the sale.



## **GASB 104 – Held for Sale**

- Beginning in FY 2026, SAB is now required to disclose assets held for sale in the ACFR. The disclosure includes the cost, accumulated depreciation, and the carrying amount of any debt pledged as collateral on assets that are classified as held for sale at the fiscal year end.
- Agencies are required under MOM Policy 335 to review all assets no less than annually to determine if they should be classified as held for sale.
- No journal entries are required when changing the status of an asset to held for sale, and the depreciation continues on the asset.



# GASB 104 – Held for Sale

Effective July 1, 2025, Asset Management now has a drop down in SABHRS to mark a status update to an asset as “Held for Sale”

**Basic Add**

**Asset Information**

<b>Description</b>	Budgeted Commitment Disposed <b>Held For Sale</b> Impaired Asset In Service
<b>CAP #</b>	Received (Not in Service) Requisitioned Surplus Complete
<b>Asset Class</b>	Surplus Notified Surplus Pending
<b>Asset Type</b>	Suspended Transferred
<b>Asset Subtype</b>	Work In Progress
<b>*Asset Status</b>	In Service
<b>Acquisition Date</b>	08/01/1996
<b>Placement Date</b>	08/01/1996
<b>Collateral Asset</b>	



## GASB 104 – Held for Sale

- A query has been developed to pull all assets that are currently in held for sale status.
- Agencies should run the MTAM\_ASSET\_HELD\_FOR\_SALE query at the end of each fiscal year and re-evaluate every reporting period. Classification can change year to year. Assets no longer meeting the criteria must be removed from Held-for-Sale status.

# GASB 103 – Proprietary Fund Presentation Changes

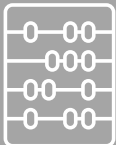




# GASB 103 – Proprietary Fund Presentation Changes



Effective July 1, 2025, GASB Statement 103, is effective for fiscal year 2026.



For the State of Montana and related CU's that means the new presentation applies to fiscal year 2026 financial statements.



# GASB 103 – Proprietary Fund Presentation Changes

Operating revenues and expenses

Noncapital subsidies

Other nonoperating revenues and expenses

Unusual or infrequent items



# GASB 103 – Proprietary Fund: Operating vs. Nonoperating

- GASB 103 defines **nonoperating revenues and expenses** as subsidies, endowment contributions, financing-related items, disposal of capital assets and inventory, and investment income and expenses.
- All other activity is considered operating activities.
  - Some items that would historically be nonoperating may now need to be reported as operating if it is part of the proprietary fund's principal ongoing operations.



## **GASB 103 – Proprietary Fund: What is a Subsidy?**

- Resources received or provided to another party or fund for which the proprietary fund does not receive or provide resources without goods or services being exchanged.
- Received resources may be a subsidy if they directly or indirectly keep current or future fees and charges lower than they otherwise would be.
- Provided resources may also be a subsidy if they are recoverable through current or future pricing policies.
- All other transfers.



## **GASB 103 – Proprietary Fund: Noncapital vs. Capital subsidies**

- Noncapital subsidies are presented in their own required section on the proprietary fund statement.
- Capital subsidies are reported in the other nonoperating revenues and expenses section.
- The classification depends on the funding source's intent and restrictions, not just on how the recipient ultimately spends the money.



# GASB 103 – Proprietary Fund: What does it mean to the Agency?

- We have sent out a questionnaire to Agencies with Proprietary funds (06XXX & 065XX)
- MOM Policy 301: Glossary (Updated with definitions)
- ACFR Q: New question added

21	<a href="#">Click Here</a>	24 Does the Agency <b>Proprietary Fund (06XXX &amp; 065XX)</b> Revenue and Expense Presentation include:  *Received or provided <b>Subsidies</b> ?  * <b>Transfers In/Out</b> that are restricted for Capital Expenditures?  * Principal ongoing operations include <b>nonoperating revenues and expenses</b> that should be operating revenues and expenses?
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# GASB 103 – Unusual or Infrequent Items

Operating revenues and expenses

Noncapital subsidies

Other nonoperating revenues and expenses

Unusual or infrequent items



## **GASB 103 – Unusual or Infrequent Items**

- Unusual in Nature - The underlying event or transaction should possess a high degree of abnormality and be of a type clearly unrelated to, or only incidentally related to, the ordinary and typical activities of the government, taking into account the environment in which the government operates.
- Infrequency of Occurrence - The underlying event or transaction should be of a type that would not reasonably be expected to recur in the foreseeable future, taking into account the environment in which the government operates.



# GASB 103 – Unusual or Infrequent Items

- MOM Policy 301: Glossary (Updated with definitions)
- ACFR Q: New question added

20, 21, 23	<a href="#">Click Here</a>	25	Does the Agency report any transactions that are <b>unusual in nature or infrequent in occurrence?</b>
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# GASB 103 – Unusual or Infrequent Items: Examples

- Example of indicators: Large one-time federal reimbursements related to disaster responses
- Example of indicators: One-time settlement of litigation which is not part of annual funding
- Example of indicators: Emergency legislative actions, related to extraordinary events.
- Items that do **NOT** qualify: Revenue Shortfalls, Inflationary cost increases, routine legislation, grant expirations, budget overruns



# MOM 345 – Future Updates



## State Building Energy Conservation Program (SBECP)

Look for an updated policy in August 2026.

We are working with OBPP - new account range (62xxx, not 69xxx).



# Questions???

Thank you for attending!

Questions? Please open a Case – SAB in ServiceNow  
or call 406-444-3092