

## MANAGERS FINANCIAL REPORT

### Purpose

Provides a manager with a useful budget snapshot as of the end of a month. This snapshot includes a line-item breakdown and comparison of amounts budgeted, encumbered and expended.

### Use

Primary budget management tool for managers.

### Advice

- Manager should review this report monthly and use it in conjunction with other reports such as the Roster Staffing/Staffing Report to manage the budget of a work unit or account.
- It is important to note that the ENCUMBERED amount for each budget line with OBJ CLASS 1E and higher is equal to the sum of amounts encumbered for orders, contracts, etc. on that line. In contrast, for salary lines (OBJ CLASS 1A through 1D) the ENCUMBERED amount is a plug figure calculated as CURRENT BUDGET minus EXPENDED. Thus, for these salary lines in particular, it is vitally important to ensure that CURRENT BUDGET amounts accurately reflect anticipated payroll costs for the fiscal year.

Report Column/Field	Description
FD/AGY/ORG/UNIT	Fund, Agency, Organization and Appropriation Codes that together represent an account in which expenditures are recorded and tracked
OBJ CLASS	Object class – a code that classifies an expenditure by a common expenditure category such as full-time salaries, repairs, supplies, equipment, etc.
CURRENT BUDGET	The amount budgeted for each budget line as of the reporting date
ENCUMBERED	The amount encumbered (obligated) as of the reporting date (see important note under Advice above)
%ENC	ENCUMBERED divided by CURRENT BUDGET
EXPENDED	The total amount of payments processed for each budget line through the reporting date
%EXP	EXPENDED divided by CURRENT BUDGET
BALANCE	CURRENT BUDGET minus ENCUMBERED minus EXPENDED
%BAL	BALANCE divided by CURRENT BUDGET

## ROSTER STAFFING/STAFFING REPORT BY EXPENSE BUDGET

### Purpose

To show actual cumulative salary/fringe costs through a designated pay period end date and anticipated salary/fringe costs for the remainder of the fiscal year. Data is organized by funding source and employee.

### Use

As a manager's tool for understanding and estimating salary/fringe costs for the fiscal year.

### Advice

- Manager must ensure that the information on the report (which is based on the position data in SEMA4) accurately reflects the actual staffing plan for the reported funding source. If the actual staffing plan differs from the position data in SEMA4, the projections on this report will not be accurate. In these cases, the manager should contact HR to request the appropriate position changes in SEMA4 in order to improve the cost projection information on the report.
- Pay particular attention to vacant positions that show projected future costs on the report to ensure that these positions will indeed be filled and that the projected future costs are accurate.
- For vacant positions that show project future costs even though there is no foreseeable intent to fill, contact HR to request that the Intend to Fill Date in SEMA4 be removed or extended as appropriate.

Report Column/Field	Description
EMPLOYEE NAME	Employee name
POS NBR	Unique number assigned to a position number in SEMA4
POS DESCR	The classification title assigned to a position
FND %	Reflects the default position funding percentage that is pointed to the account being reported
FTE	Full-Time Equivalent – Indicates the percent of full-time equivalency, which is the percentage of full-time that employees normally work on their jobs.
FND BEG DT	Indicates the date that the current position funding breakdown was originally established
POS END DATE	If the position is temporary, the position's end date will be reported here
EXPENDITURES	Actual expenditures by employee through the pay period end date listed at the top left corner of the report. Note that actual expenditures are broken down by salary (compensation amounts paid to the employee) and fringe benefits (Retirement, FICA and Insurance.) A total of salary and fringe expenditures by employee is also provided.
OBLIGATIONS	Payroll projections by employee for the remainder of the fiscal year (or through the end date for a temporary position)
TOTAL ANNUAL PROJECTED COST	Total projected payroll costs by employee for the fiscal year (equals EXPENDITURES plus OBLIGATIONS)
INTEND TO FILL DATE	If the position contains an Intend to Fill date in SEMA4, that date will appear here. An Intend to Fill date should be used to indicate the anticipated hire date for each position that is yet to be filled so cost projections will reflect this anticipated hire date.
SEASON BEGIN/END DATES	Expected start and end dates for seasonal positions. These dates are used only for cost projection purposes.

## PAYROLL POSTING AUDIT TRAIL

### Purpose

To show itemized payroll expenditure detail for each employee for an individual pay period. Data is organized by funding source and employee.

### Use

For review of payroll expenditures to ensure that expenditures are accurate and are charged to the correct funding source.

### Advice

- Each division should assign a person other than the division payroll timekeeper the task of reviewing this report each pay period to ensure that payroll expenditures are accurate and charged to the correct funding source.
- Errors on this report should be reported immediately to FMR and/or HR so the appropriate corrections can be made.

Report Column/Field	Description
ORG	Organization code assigned in MAPS. An ORG code combined with an agency, fund, and appropriation unit code represents one account where expenditures are recorded and tracked.
SORG	Sub-organization code is an optional breakdown of information within an organization.
ACTV	Activity code – an optional code that can be used if expenditures need to be tracked and/or reported by some means other than by funding source, object code or other available optional fields
SOBJ	Sub-object code - not currently used in Admin
PROJ	Project code – an optional code that can be used if expenditures need to be tracked and/or reported by project
RPT CAT	Reporting category code – used for federal grant expenditures when reporting must be done by federal fiscal year
OBJ	Object code – a classification to identify the type of expenditure such as supplies, rent, printing, etc. A list of object codes can be found at: <a href="http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-06.html">http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-06.html</a> .
EMPLID	Employee Identification Number – a unique number assigned in SEMA4 to a specific employee
NAME	Employee name
RCD	Record code – used in conjunction with an Employee Identification Number when a specific employee has more than one job record in SEMA4
POSITION	Unique number assigned to a position in SEMA4
DEPTID	Department ID number – each division or portion thereof that reports to a separate supervisor has its own Department ID number
PAY END DT	Pay period end date – the last date of the pay period being reported
CHECK DT	The actual pay date for which payroll expenditures are being reported. Actual pay dates are generally the Friday of the week following the end of the pay period.
TRN	Indicates the nature of the payroll transaction being reported. <ul style="list-style-type: none"> <li>▪ M = Mass time entry</li> <li>▪ A = Adjusting</li> </ul>

TRN (continued)	<ul style="list-style-type: none"> <li>▪ R – Reversing</li> <li>▪ B = Business Expense</li> <li>▪ T = Transferred</li> <li>▪ O = 1-to-Many Expense Transfer</li> </ul>
ERN	Earning Code – a code used to classify payroll expenditures (i.e., REG = regular work hours; HOL = holiday hours; etc.) Numerous Earning Codes exist. A list can be found at: <a href="http://www.finance.state.mn.us/agencyapps/sema4/earncodes.pdf">http://www.finance.state.mn.us/agencyapps/sema4/earncodes.pdf</a>
BASE SALARY	Base salary amount paid. Base salary includes regular, sick, vacation and holiday pay and is computed as number of hours times pay rate.
PREMIUM AMOUNT	Shift and heavy equipment differential pay
OVERTIME AMOUNT	Amount paid for overtime hours worked. Some employees are paid straight time. Others are paid time-and-one-half. Still others are exempt from overtime payments. See bargaining unit contracts for more information: <a href="http://www.doer.state.mn.us/lab-rel/Contracts.htm">http://www.doer.state.mn.us/lab-rel/Contracts.htm</a>
RETIRE AMOUNT	Amount of retirement contribution paid by the state
FICA AMOUNT	Amount of state-paid FICA and Medicare tax – consists of social security portion (currently 6.2%) and Medicare portion (currently 1.45%)
INSURANCE AMOUNT	Amount paid by the state for employee insurance including health, dental insurance, etc.
TTL SALARY & FRINGE	Total salary and fringe benefits paid by the state. This amount is the sum of BASE SALARY, PREMIUM AMOUNT, OVERTIME AMOUNT, RETIRE AMOUNT, FICA AMOUNT, and INSURANCE AMOUNT.
OTHER EXPENSES	Payments to reimburse employees for business/travel expenses will appear here.

## EXPENDITURES BY EXPENSE BUDGET

### Purpose

To show actual payments made during a designated period. The report will reflect the last working day of the period. Data is organized by funding source, object code, and transaction number information.

### Use

As a tool to ensure that payments are accurate and charged to the appropriate budget.

### Advice

Manager must ensure that the information on the report includes only payments that should be charged to the budget. Payroll information is summarized by object code for the pay period identified in the record date field. This information should tie to the amounts in the payroll posting audit trail. Any questions regarding the detail of a payment should be directed to the accounting staff making the payment as they should have the backup.

The Record Date on this report reflects the date the goods/services were received. This date is used to determine when the liability is included in the state's comprehensive annual financial report. This was an audit issue and training was provided to payment entry users in February.

Report Column/Field	Description
ORG	The organization number associated with the expenditure
ACTV	Activity code – an optional code that can be used if expenditures need to be tracked and/or reported by some means other than by funding source, object code or other available optional fields
OBJ COD	A classification to identify the type of expenditure such as supplies, rent, printing, etc. The object code list can be found at <a href="http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-06.html">http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-06.html</a>
SUB OBJ	Sub-object code - not currently used in Admin
REF TRANS NBR	The reference transaction number identifies the encumbrance related to the payment. PO identifies that it is a purchase order. The first two digit of the transaction number identifies the division – for example FS is Financial Services. If the 3 <sup>rd</sup> digit starts with a 3, it identifies a MAPS AGPS order. Orders with an A or B as the 5 <sup>th</sup> digit identifies a MAPS CFMS contract. At the end of the transaction number, the A is the payment to the vendor, B is state tax and C is local tax
LN NO	Identifies the line number of the reference transaction number
AMOUNT	The total amount of the payment
TYPE	The type of payment. PR - Payroll PV - Payment voucher 1 –outside vendor 2 – intra-governmental payment, crosses funds 3 – intra-governmental payment same fund 4 – intra-governmental expenditure reimbursement 6 – Intra-governmental payment to MAPS Accts Rec. System EC - Expenditure correction JV - Journal Voucher CR – Cash Receipt

TRANSACTION ID	System assigned number for the transaction
ACCEPT DATE	Date the document was processed
JOB/PRJ	Job/Project is optional and identify expenditures by jobs or projects
REPT CATG	Reporting category code – used for federal grant expenditures when reporting must be done by federal fiscal year
VENDOR NAME	The name of the vendor receiving the payment. Interagency vendor names are not reported.
RECORD DATE	The date goods or services were received.

## OPEN REQUISITION AND ENCUMBRANCE

### Purpose

To provide supporting detail of all encumbered funds on a specific date. Salaries encumbrances are reflected as Payroll Reserve in the description field. Purchase orders are sorted in ascending order.

### Use

As a tool to ensure that requisitions and encumbrances are appropriate. The report also assist managers in identifying current commitments of funds and funds available for future purchase so business decisions can be made while ensuring that funds are not overspent.

### Advice

Manager must ensure that the information on the report includes valid obligations. Purchase orders and pre-encumbrances should be closed if no longer needed. The budget information ties to the manager's financial report. Any questions regarding the detail of a purchase order should be directed to the accounting staff processing orders and encumbrances.

This information ties into the year-end certification process in which agencies certify that the open purchase orders and encumbrances are valid. By reviewing the information on a monthly basis, purchase orders and encumbrances can be freed up if no longer valid, providing the manager with better information as to the funds available for future spending.

Report Column/Field	Description
CURRENT BUDGET	The current modified amount for this budget
TOTAL PRE-ENCUMBERED	The total of all outstanding requisitions. Pre-encumbrances are a budgeting control that reserves funds for a planned expense.
TOTAL ENCUMBERED	The total of all outstanding obligations. It is a commitment of funds to pay an obligation.
TOTAL EXPENDED	The total amount of payments processed
AVAILABLE BUDGET	CURRENT BUDGET minus TOTAL PRE-ENCUMBERED minus TOTAL ENCUMBERED minus TOTAL EXPENDED
RQ/PO NUMBER LN	The system assigned number identifying a requisition (RQ) or purchase order (PO) and line number
REFERENCE DOCUMENT/LN	The number of the reference document. For example, if a purchase order references a requisition number the requisition number and line number would be listed here.
RQ/PO DATE	Date the original pre-encumbrance/encumbrance was created.
AGENCY/VENDOR NAME	Name of the agency or vendor to whom the purchase order is issued
DESCRIPTION	The name from the purchase order entered in MAPS accounting or PAYROLL RESERVE is listed to identify the amount encumbered for salaries.
VENDOR CODE	Number which identifies the specific vendor in MAPS to whom the payment was issued. None – state agency. Finance non-operating is for taxes.
OBJ CD	A classification to identify the type of expenditure such as supplies, rent, printing, etc. The object code list can be found at <a href="http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-06.html">http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-06.html</a>
SO	Sub-object code - not currently used in Admin
ORGN	The organization number associated with the requisition or encumbrance

SO	Sub Org is an optional break down of information within an organization
ACTV	Activity code – an optional code that can be used if expenditures need to be tracked and/or reported by some means other than by funding source, object code or other available optional fields
LINE AMOUNT	The amount of this order line. It reflects all adjustment actions made to the original order line.
RPTG	Reporting category code – used for federal grant expenditures when reporting must be done by federal fiscal year
JOB/PROJECT	Job/Project are optional fields and primarily used for reporting purposes
EXPENDED AMOUNT	The total amount of payments that references this line
OUTSTANDING AMOUNT	The amount of the purchase order that is not cleared by payment voucher. This is the purchase order LINE AMOUNT minus the EXPENDED AMOUNT.

## RECEIPTS BY ACCOUNT

### Purpose

To provide a list of all receipts processed for the period specified on the report. Receipts are sorted by transaction number within revenue source code within the organization.

### Use

As a tool to confirm that all receipts are accurate and were deposited to the correct funding string. The receipt information assists managers in identifying cash received which may be used to pay obligations and plan for cash flow.

### Advice

Manager must ensure that the information on the report includes valid receipts. Incorrect receipts must be corrected.

Any questions regarding the detail of a receipt should be directed to the accounting staff making deposits or issuing invoices. Sometimes other agencies make payments to the incorrect fund. Those agencies should be contacted and requested to correct their payment to ensure that a proper audit trail exists. Agencies should generally not process these corrections for those agencies making the inappropriate payments.

Report Column/Field	Description
FUND	The fund associated with this revenue budget
APPROPRIATION	The appropriation unit associated with this revenue budget
ORG	The organization associated with this budget
Rev Bud Org	The revenue budget organization associated with the receipt
Trans Org	The transaction organization associated with the receipt
REV SRC	The revenue source code used to identify the type of receipt. Example 2572 is MAD Management Services. Descriptions of Revenue Source Codes can be found at <a href="http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-07r.pdf">http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-07r.pdf</a>
ACT	Activity code – an optional code that can be used if expenditures need to be tracked and/or reported by some means other than by funding source, object code or other available optional fields.
SUB-ORG	Sub Org is an optional break down of information within an organization.
SUB REV	An optional code to break down the revenue source code
JOB	An optional and identify receipts by jobs
RPTG CTG	Reporting category code – used for federal grant expenditures when reporting must be done by federal fiscal year
TRANS NBR	A system assigned number. CR is a Cash Receipt, PV is a payment voucher
ACCEPT DATE	Date the document was processed.
CUSTOMER AGENCY	Identifies the agency initiating a payment voucher transaction
LINE DESCRIPTION	Information describing the receipt such as invoice number
REV AMT	Amount of the transaction