

	Montana Operations Manual Guideline	Category	Information Technology, Infrastructure
		Effective Date	06/26/2015
		Last Revised	09/17/2015
Issuing Authority	Department of Administration State Information Technology Services Division		
GDE-Data Classification Guideline			

I. Purpose

This document provides a guideline for state government employees regarding Data Classification.

II. Scope

This document is a guideline to the Data Classification Policy and it is noted in that document. If there is any conflict between the Data Classification Policy and this document, the Data Classification Policy shall prevail. This document will be updated from time to time with additional declarations of data classification or examples of context sensitive guidelines.

III. Guideline

How to use this document:

First, all data classifications must adhere to all the rules and regulations of the appropriate governing bodies such as federal, state and local governments.

Second, consider the characteristics of the data elements individually. If the data elements are part of a dataset, then the dataset must be classified no lower than the highest classification of any data element.

Third, consider the characteristics of the data elements in context. The combination of multiple data elements may, in some situations, result in the combined rating being higher than the highest individual rating.

Data that should be classified as: State of Montana Public

Context Sensitive Types of Information	Examples
Agency Name	Dept. of Transportation
Hours of Operation	8 AM to 4:30 PM Monday thru Friday
Office Address	123 Main St Anywhere MT
Office Phone Number	406 555 1234
Types of Reports or Collections of Data	
Audit Reports	Excluding Data that provides knowledge that could be used to injure the State, its Citizens or Business Partners.
Agency Policies	Excluding Data that provides knowledge that could be used to injure the State, its Citizens or Business Partners.
Computer Usage History	Excluding Data that provides knowledge that could be used to injure the State, its Citizens or Business Partners.
Expenditure Data	Excluding Data that is covered by Agreement or Contract, for example Non- Disclosure Agreements
Revenue Data	Excluding Data that is not Public because of law.

1 - Data that is classified as State of Montana Public would reside in *information systems* that are categorized as Low.

Data that should be classified as: State of Montana Confidential

PII Personally Identifiable Information	PFI Personal Financial Information	PHI Personal Health Information	Other
ELECTIONS Record	PAYROLL Record	PAYROLL Record	Facts on Disaster Recovery Plans
PAYROLL Record	PERSONNEL Record	PERSONNEL Record	Information covered by Non- Disclosure

PERSONNEL Record	Personal Income Tax Record		Information about an Investigation
Personal Income Tax Record	Financial Institution Information on one person or business		Passwords giving access to data. (For example, a Citizen's password granting access only to their Confidential record)
			Technical documentation, i.e., detailed network port/ip diagrams and system architectures for systems containing public, confidential or secret data
Defendant, or Witness PII Record			

1 - Note the one difference between State of Montana Public and State of Montana Confidential is the protection (confidentiality) of data.

2 - Data that is classified as State of Montana Confidential would reside in *information systems* that are categorized as medium.

Data that should be classified as: State of Montana Secret

PII Personally Identifiable Information	PFI Personal Financial Information	PHI Personal Health Information	Other
ELECTIONS Files	Federal Tax Information	PAYROLL Files	Passwords giving access to Secret data
PAYROLL Files	PAYROLL Files	PERSONNEL Files	Data that is specifically protected by law: for example: HIPAA or GLB
PERSONNEL Files	PERSONNEL Files	Information regarding people's health	Facts on Disaster Recovery Plans Data such as: Location of Recovery Sites, etc

Personal Income Tax Files	Personal Income Tax Files	Information regarding a person with AIDS	Information about Investigations, Audits, etc.
Files that contain Defendant, or Witness PII	Financial Institution Information on more than one person or business		Files containing information covered by Non-Disclosure Agreements or Federal Law
			Technical documentation, i.e., detailed network port/ip diagrams and system architectures for systems containing top secret data
			Expunged Court Cases
			Sealed Court Cases, or Child Support information

1 - Data that is classified as State of Montana Secret would reside in *information systems* that are categorized as medium.

Data that should be classified as: State of Montana Top Secret

PII Personally Identifiable Information	PFI Personal Financial Information	PHI Personal Health Information	Other
			Facts on Disaster Recovery Plans such as: Disaster Recovery Activation Codes, PII on particular people's role in a Disaster, etc.
			Information about Investigations, Undercover Officers, Police Raids, etc.
			Information about State or National Homeland Security

			Passwords giving access to Top Secret data
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1 - Data that is classified as State of Montana Top Secret would reside in *information systems* that are categorized as high.

	Montana Operations Manual Policy	Category	Information Technology, Web Management
		Effective Date	07/16/2015
		Last Revised	09/10/2015
Issuing Authority	Department of Administration State Information Technology Services Division		
POL-Secured eGovernment Service Access Policy			

I. Purpose

The [Montana Information Technology Act \(MITA\)](#) assigns the responsibility of establishing and enforcing statewide IT policies and standards to the Department of Administration (DOA). The purpose of this Policy is to implement the Secured eGovernment Service Access Policy for defining actions to fulfill the responsibility.

II. Scope

This Policy applies to the CIO as required under [2-17-521\(4\), MCA](#), and to executive branch agencies, excluding the university system, as required under Section [2-17-524\(3\), MCA](#).

III. Policy Statement

This enterprise policy has been developed for the state’s information systems based on the [Montana Information Technology Act \(MITA\)](#). This policy is in cooperation with the federal and local governments with the objective of providing seamless access to information and services to the greatest degree possible [2-17-505 \(3\)](#).

IV. Roles and Responsibilities

Roles and responsibilities are required by this policy and in accordance with [Appendix B - Security Roles and Responsibilities](#).

V. Requirements

All eGovernment services must use ePass Montana for authentication when login credentials are required. This applies to all services for which agencies have administrative responsibility, including systems developed, managed or hosted by third-parties on behalf of an agency.

EPass Montana is a federated identity management solution based on SAML 2.0 and Open ID and is the State of Montana's secured single logon solution.

VI. Definitions

eGovernment Service - an application, or series of applications, on the Internet that provides a specific service to a citizen, business, or other governmental entity. The application(s) are interactive and/or transactional-based in nature, meaning that information is collected or provided by the customer and service is then delivered (a transaction is completed). Examples are: web enabling business systems and allowing customers to enter in their own search criteria and then receiving the information they seek from those systems; filling out a tax form online (where they are able to submit it online) and paying their taxes; purchasing goods and paying for them from a shopping cart; renewing and paying for permits, licenses, or fees; any service using the payment portal. The goal of an eGovernment service is to provide a complete end-to-end solution to the customer whenever possible, meaning the customer has provided all necessary information and payment has been collected and the State has delivered the service including all necessary information and documentation to the customer. When implemented in this fashion, both the State and the customer should gain efficiencies.

Federated Identity Management - a system that allows individuals to use the same username, password, or other personal identification to logon to the networks of more than one enterprise in order to conduct transactions

VII. Compliance

Compliance shall be evidenced by implementing the Policy as described above.

Policy changes or exceptions are governed by the Procedure for Establishing and Implementing Statewide Information Technology Policies and Standards. Requests for a review or change to this instrument are made by submitting an [Action Request form](#). Requests for exceptions are made by submitting an [Exception Request form](#). Changes to policies and standards will be prioritized and acted upon based on impact and need.

VIII. Enforcement

Policies and standards not developed in accordance with this policy will not be approved as statewide IT policies or standards.

Enforcement for statewide policies and standards developed in accordance with this policy will be defined in each policy, standard or procedure.

If warranted, management shall take appropriate disciplinary action to enforce this Policy, up to and including termination of employment, consistent with current State Policy. The discipline policy can be found in the [MOM Policy System](#) (search for: 261). When considering formal disciplinary action, management will consult with their assigned Human Resource Specialist before taking action.

IX. References

A. Legislation

- [2-17-506, MCA](#) - Definitions
- [2-17-511, MCA](#) – Chief information officer duties
- [2-17-512, MCA](#) - Powers and duties of department
- [2-17-514, MCA](#) - Department – enforcement responsibilities
- [2-17-515, MCA](#) – Granting exceptions to state agencies
- [2-17-516, MCA](#) - Exemptions
- [2-17-534, MCA](#) - Security responsibilities of department
- [Montana Information Technology Act \(MITA\)](#)

B. Policies, Directives, Regulations, Rules, Procedures, Memoranda

- Statewide Policy: [POL-Establishing and Implementing Statewide Information Technology Policies and Standards](#)
- SITSD Procedure: [Conduct Policy for State Space and State Grounds in Helena](#)
- [Discipline Policy](#)

C. Standards, Guidelines

	Montana Operations Manual Policy	Category	Finance, Information Technology, Web Management
		Effective Date	07/16/2015
		Last Revised	09/10/2015
Issuing Authority	Department of Administration State Information Technology Services Division		
POL-Online Electronic Payment Processing Policy			

I. Purpose

The [Montana Information Technology Act \(MITA\)](#) assigns the responsibility of establishing and enforcing statewide IT policies and standards to the Department of Administration (DOA). The purpose of this Policy is to implement the Online Electronic Payment Processing Policy for defining actions to fulfill the responsibility.

II. Scope

This Policy applies to the CIO as required under [2-17-521\(4\), MCA](#), and to executive branch agencies, excluding the university system, as required under Section [2-17-524\(3\), MCA](#).

III. Policy Statement

This enterprise policy has been developed for the state's information systems based on the [Montana Information Technology Act \(MITA\)](#). This policy is in cooperation with the federal and local governments with the objective of providing seamless access to information and services to the greatest degree possible [2-17-505 \(3\)](#).

IV. Roles and Responsibilities

Roles and responsibilities are required by this policy and in accordance with [Appendix B - Security Roles and Responsibilities](#)

V. Requirements

All online collection of funds shall use the State Electronic Payment Processing portal managed by the Department of Administration.

The State Electronic Payment Processing portal meets the requirements and specifications set forth in the Payment Card Industry (PCI) Data Security Standard, developed by the [PCI Security Standards Council](#). PCI is a national association of credit card companies, and the Security Standards Council is their governing body. The standard includes requirements for security management, policies, procedures, network architecture, software design and other critical protective measures. For the privilege of accepting credit/debit card payments, state agencies must follow the PCI requirements set forth by the credit card industry.

VI. Definitions

Refer to the [GDE-Statewide Glossary: Information Systems Policies and Standards](#) for a list of local definitions.

VII. Compliance

Compliance shall be evidenced by implementing the Policy as described above.

Policy changes or exceptions are governed by the Procedure for Establishing and Implementing Statewide Information Technology Policies and Standards. Requests for a review or change to this instrument are made by submitting an [Action Request form](#). Requests for exceptions are made by submitting an [Exception Request form](#). Changes to policies and standards will be prioritized and acted upon based on impact and need.

VIII. Enforcement

Policies and standards not developed in accordance with this policy will not be approved as statewide IT policies or standards.

Enforcement for statewide policies and standards developed in accordance with this policy will be defined in each policy, standard or procedure.

If warranted, management shall take appropriate disciplinary action to enforce this Policy, up to and including termination of employment, consistent with current State Policy. The discipline policy can be found in the [MOM Policy System](#) (search for: 261). When considering formal disciplinary action, management will consult with their assigned Human Resource Specialist before taking action.

IX. References

A. Legislation

- [2-15-112 MCA - Duties and powers of department heads](#)
- [2-17-505 MCA](#) Policy
- [2-17-512 MCA](#) Powers and duties department
- [Montana Information Technology Act \(MITA\)](#)

B. Policies, Directives, Regulations, Rules, Procedures, Memoranda

- Statewide Policy: [POL-Establishing and Implementing Statewide Information Technology Policies and Standards](#)
- SITSD Procedure: [Conduct Policy for State Space and State Grounds in Helena](#)

C. Standards, Guidelines

	Montana Operations Manual Policy	Category	Accounting
		Effective Date	07/01/2006
		Last Revised	09/24/2015
Issuing Authority	Department of Administration State Financial Services Division		
316 Expense Account Categories			

I. Purpose

Policy 316 provides a list of the expense accounts ranges and their descriptions.

II. Scope

This policy applies to all state agencies and institutions, excluding community colleges.

III. Policy – 316 Expense Account Categories

Expense account categories are used to identify the nature of amounts disbursed from a fund wherein the activity is accounted for as an expenditure (expense)/deduction or transfer-out. Expense accounts are established in SABHRS by input Form 133 – Expenditure/Expense Account Code. Form 133 is prepared by the requesting agency in conjunction with the State Accounting Bureau, Department of Administration. Definitions are provided in this policy for first and second level expense account categories. Expense transactions are recorded in third level expense accounts. Using the definitions in this policy, State agencies should ensure that the expense account used falls within the appropriate expense account category. When recording information technology (IT) related expenditures/expenses follow the guidance provided in subsection XV- Statewide standard of accounting for information technology (IT).

IV. Personal services (61000 – 61999)

The personal services category includes expenditures for salaries, wages, and related employee benefits provided to all persons employed (i.e. authorized FTE's only) by State agencies, including units of the university system and vocational technical centers. Employee benefits include employer contributions to a retirement system, insurance, sick leave, termination pay and similar benefits.

Per Diem payments to appointed members of State boards, commissions and councils may be recorded under this category (see expense account category 613XX – Other Compensation).

A. Salaries (61100 – 61199)

Compensation paid to employees of the State of Montana who are employed on a full-time, part-time, or temporary basis and at a monthly or yearly salary. (Even if the salary is converted to an hourly rate for payroll purposes, the employee is still considered to be salaried.) Does not include employee benefits (see expense account category 614XX – Employee Benefits).

B. Hourly wages (61200 – 61299)

Compensation paid to employees of the State of Montana who are employed on a full-time, part-time, or temporary basis at an hourly rate only. Also includes inmate pay at the State's institutions. Includes payments to hourly employees for overtime, sick leave, vacation, holidays, military leave, jury duty, etc. Does not include employee benefits (see expense account category 614XX – Employee Benefits).

C. Other compensation (61300 – 61399)

Payments made directly to employees, including members of boards or commissions, which are not accurately classified as either salaries or wages but are made as remuneration for services rendered. Does not include travel per diem.

D. Employee benefits (61400 – 61499)

Payments made by the State of Montana on behalf of its employees relative to salaries or wages earned. Includes payments such as:

- Social Security (FICA)
- Retirement system contributions
- Group insurance
- Workers compensation insurance premiums
- Unemployment insurance (if applicable)
- Surety bond

E. Personal services – other (61900 – 61999)

To provide a category for miscellaneous personal services expenditure and budgetary description.

V. Operating expenses (62000 – 62999)

Includes the costs of consumable commodities or services relating to the operating needs of the various functions of State government. Does not include the purchase of assets intended for long-continued use or possession.

A. Other services (62100 – 62199)

Includes both professional and nonprofessional services such as audit fees, printing, insurance, and all other services that are not specifically required to be classified under another category. The services received may involve the receipt of either a product or a process. Includes all the service provider's costs incurred during performance of the service if those costs are passed on to the State, such

as travel expenses and supplies and materials. The services charged to this category may be performed by another State agency, another department/division within the receiving agency, or by the private sector.

B. Supplies & materials (62200 – 62299)

Includes consumable commodities purchased for inventory or immediate consumption. Includes articles and commodities that are consumed or materially altered when used. The principal types of supplies include operating supplies, office supplies, and small tools.

C. Communications (62300 – 62399)

Includes the cost of transmitting messages, such as: charges for telephone, facsimile, radio services and advertisements. Postage, rental of post office boxes, messenger services, telephone installation and the cost of outgoing freight charges are also included. (Incoming freight charges are to be charged to the expense category to which the applicable goods are charged.)

D. Travel (62400 – 62499)

Includes the cost of transportation (for State employees and appointed members of State boards, commissions and councils) on public conveyances, such as: airplanes, railroads, buses, and taxicabs. Also includes: meals, lodging, per diem, and mileage allowances when privately owned vehicles are used for transportation or charges paid to the State Motor Pool.

This category also includes non-employee travel not associated with the 621XX – Other Services expense account category.

The cost of operating State-owned vehicles is not included in this category (see expense account category 622XX – Supplies & Materials). This category does not include repair and maintenance of transportation vehicles (see expense account category 627XX – Repair & Maintenance). Does not include vehicle and related expenses involved in routine patrol activities.

E. Rent (62500 – 62599)

Charges paid for the use of equipment, land or buildings.

F. Utilities (62600 – 62699)

Charges paid for utility services such as:

- Charges for electric power, including standby services.
- Charges for gases or fuels for heating, lighting, cooking, or laboratory use.
- Charges for water or water services.
- Charges to remove and/or treat sewage.
- Charges to remove and/or dispose of garbage or trash.

G. Repair & maintenance (62700 – 62799)

The costs recorded in this category include all labor, materials and overhead, of maintaining State property, facilities or equipment in working order (including the cost of repair and maintenance contracts). If an agency maintains its own repair

and maintenance work force, labor charges will be classified under the personal services category (expense account category 61XXX).

The costs of any activity that results in substantial improvement or increase in the life of a capital asset is not recorded in this category. These costs are properly treated as capital outlay.

H. Other expenses (62800 –62899)

Includes expenditures not more specifically classified in other categories, including such items as:

- Dues for membership in State, county and other organizations that State officials and employees are required to join.
- Subscriptions to newspapers, magazines and other periodicals, including continuous tax, rate, legal and other technical service subscriptions.
- Taxes, assessments etc. including filing fees, etc. on State-used or owned properties.
- Registration fees for training conferences.
- Interest excluding debt services. Interest on long-term debt should be recorded in the debt service category 69XXX.

I. Goods purchased for resale (62900 – 62999)

Includes the following:

- Raw materials purchased for manufacture or processing of articles for ultimate resale.
- Merchandise purchased by a State agency for the purpose of resale to the public without further processing.
- Freight-in or other handling or processing charges, including the cost of freight to point of sale.
- Payroll costs relating to handling, storing, or processing goods that will be resold are to be charged to the personal services expense account category 61XXX.

VI. Equipment & intangible assets (63000 – 63999)

This category includes disbursements relating to the purchase of equipment, livestock, and intangible assets. It also includes capital leases and installment purchases of equipment.

A. Equipment (63100 – 63199)

Includes new and replacement equipment which is of a non-consumable nature and has an estimated life of more than one year.

B. Livestock (63200 – 63299)

Includes the cost of horses, cattle, pigs and other live animals purchased by the State. Does not include animals that are used for laboratory purposes (see expense account category 622XX – Supplies and Materials).

C. Capital leases – equipment (63300 – 63399)

To separate capital leases from normal equipment purchases for accounting purposes.

D. Intangible assets (63400 – 63499)

To record purchases of intangible assets (e.g., computer software).

E. Installment purchases - equipment (63500 – 63599)

To be used for installment purchases of equipment.

VII. Capital outlay (64000 – 64999)

Includes all expenses relating to the purchase of land, buildings, or improvements wherein the building or other improvement is purchased pre-constructed or the nature of the expenditure for construction is not identified through reference to the program to which the expenditure is connected in the identification. Does not include equipment.

Also includes construction of new structures and attached fixtures, major renovations, and additions to (and major replacement of) assets owned by the State of Montana.

A. Land and interest in land (64100 – 64199)

Includes the purchases of land, mineral rights, or land easements. Also includes survey, title search, legal, fiscal and other auxiliary costs required to receive title to the property (not paid directly to State personnel which would be classified as personal services in expense account category 61XXX).

B. Buildings (64200 – 64299)

Includes the contracted price of structures housing people, equipment or materials. Includes: mechanical and electrical work which is an integral part of the structure and engineering, architectural fees, site preparation, inspection and related services which are not charged to any other category, including Department of Administration construction supervision charges. Building costs also include remodeling if the productive capacity or life of the structure is enhanced. Routine maintenance, painting and similar repairs are not included.

C. Other improvements (64300 – 64399)

Includes the cost of work performed upon the land and its adjacent ways including: grading, landscaping, seeding, planting, sidewalks, parking lots, pavements, fences, etc.

Does not include the cost of building improvements (see expense account category 642XX – Buildings).

D. Capital leases – capital outlay (64400 – 64499)

To identify the capital outlay associated with capital leases for land or buildings.

E. Installment purchases – capital outlay (64500 – 64599)

This expense account category is to be used at the inception of installment purchase contracts.

VIII. Local assistance (65000 – 65999)

The local assistance category represents monies disbursed by the State to units of local governments (counties, cities, towns, or subdivisions thereof) to be used by them without specific restriction.

A. From State sources (65100 – 65199)

Monies derived from State-controlled revenue sources and given without restrictions to counties, cities, towns, school districts, etc. to be used by the recipient entities as they deem appropriate. This is accomplished pursuant to State policies and not paid as an agent of the other governments or groups.

B. From federal sources (65200 – 65299)

Monies derived from federal sources and given without restrictions to counties, cities, towns, school districts, etc. to be used by the recipient entities as they deem appropriate. This is accomplished pursuant to federal and/or State policies and paid as an agent of the Federal Government.

C. From other sources (65300 – 65399)

Monies derived from other than State or federal sources and given without restrictions to counties, cities, towns, schools districts, etc. to be used by the recipient entities as they deem appropriate. This is accomplished pursuant to State policies and paid as an agent for the donor.

IX. Grants (66000 – 66999)

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. The funding for the grant expense may be derived from various sources.

Some grant agreements may be referred to as contracts and some contracts may be, in substance, grant agreements. State agencies should pay particular attention to the substance of the transaction rather than the label applied to any agreement underlying the expense.

A grant agreement usually contains certain characteristics (as stipulated by the grantor) as follows:

- Qualifying characteristics of recipients. The grant agreement may stipulate the characteristics of both primary and secondary recipients or only one of these. For example, a grant agreement may specify that a non-governmental entity meet certain characteristics, but when the grant funding is used to benefit individuals that are served by the non-governmental entity, the grant agreement may not specify the characteristics of the individuals. On the other hand, the grant agreement may specify the characteristics of both the non-

governmental entity and the individuals that are served by the non-governmental entity. Or, the grant agreement may only specify the characteristics of the individuals. The important factor is that the State has some control over the characteristics of the grant recipients.

- Time requirements for when resources can be used (the grantee can't spend funds before or after a certain date).
- Allowable costs and other contingencies (including matching fund requirements).
- Before grants are awarded to recipients, there is typically an application and review process.
- Grantees are usually subject to reporting requirements.

For an expense to be categorized as a grant, it does not have to meet all of the characteristics discussed above. However, the transaction should meet several of the characteristics.

A. From State sources (66100 – 66199)

Monies derived from State sources and given to counties, cities, towns, schools districts, local agencies, professional societies, non-profit organizations, etc. to be used or distributed by the recipient entities as specified by the grant agreement.

B. From federal sources (66200 – 66299)

Monies derived from federal sources and given to counties, cities, towns, school districts, local agencies, professional societies, non-profit organizations, etc. to be used or distributed by the recipient entities as specified by the grant agreement.

C. From other sources (66300 – 66399)

Monies derived from other than State or federal sources and given to counties, cities, towns, school districts, local agencies, professional societies, non-profit organizations, etc. to be used or distributed by the recipient entities as specified by the grant agreement.

D. Grants to governmental entities (66400 – 66499)

This category may be used by State agencies if they prefer to categorize grant expenditures based on the recipient type rather than based on the funding source. This category is used to record grants provided to governmental entities, including tribal governments, counties, cities, towns, school districts, other agencies of the State of Montana, etc., to be used or distributed by the recipient entities as specified by the grant agreement.

E. Grants to non-governmental entities (66500 – 66599)

This category may be used by State agencies if they prefer to categorize grant expenditures based on the recipient type rather than based on the funding source. This category is used to record grants provided to non-governmental entities, including for-profit and not-for-profit entities, to be used or distributed by the recipient entities as specified by the grant agreement.

X. Benefits and claims (67000 – 67899)

This category is used to identify the disbursement of monies, commodities or direct services regardless of source, to, or on behalf of, individuals in payment of various benefits and claims.

A. To individuals (67100 – 67199)

Monies, commodities or direct services given directly to, or on behalf of, individuals for reasons such as:

- retirement payments
- labor claims
- social assistance
- judgments, etc.

B. From State sources (67200 – 67299)

To identify benefit and claim payments made from State funding sources.

C. From federal sources (67300 – 67399)

To identify benefit and claim payments made from federal funding sources.

D. From other sources (67500 – 67599)

To identify benefit and claim payments made from other sources.

E. Insurance payments (67700 – 67799)

This category is used to identify costs for payments of insurance claims.

F. STIP distributions to local governments (67800-67899)

This category represents the distribution of the Short-Term Investment Pool (STIP) monthly earnings to the local governments.

XI. Other financing uses/deductions (67900 – 67999)

Used to record deductions that are not expenditures of governmental unit but a use of funds of individual funds. (See Montana Operations Manual policy 340, Debt, for details). Examples are:

- Loss on debt extinguishment
- Demand bonds - expiration of takeout agreement

XII. Transfers-out (68000 – 68899)

This category includes the transfer of monies between or among State funds and programs.

A. Fund transfers (68100 – 68199)

Includes the transfer of monies from one fund to another within the Treasury Fund Structure.

B. Mandatory transfers (68700 – 68799)

Used by higher education units for transfers "arising out of (1) binding legal agreements related to the financing and educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds."

C. Non-mandatory transfers (68800 – 68899)

Used by higher education units for "transfers to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant and prepayments on debt principal."

XIII. Intra-entity expense (68900-68999)

This category is used to record activity that was previously recorded as a transfer-out (account category 68000-68899) between a fund of the primary government and a component unit or between two component units.

XIV. Debt service (69000 - 69999)

Includes all disbursements related to the retirement of long-term debts.

A. Bonds (69100 – 69199)

Payments made in connection with long-term debts of the State of Montana. Includes:

- principal payments
- interest payments
- premiums
- trustee fees
- agent fees, etc.

B. Loans (69200 – 69299)

Identifies disbursements of, or relating to, the retirement of the State's debt through loan financing.

C. Capital leases (69300 – 69399)

Used to identify costs associated with principal and interest payments on capital leases.

D. Installment purchases (69400 – 69499)

Used to identify costs associated with principal and interest payments on installment purchases.

XV. Statewide standard of accounting for information technology (IT)

A. This category includes operating, equipment and intangible asset, and debt service costs that directly relate to IT. Personal services cost directly related to IT are recorded by properly assigning IT job codes in the SABHRS HR system, as defined below in subsection B. Related expenditures, such as indirect costs, overhead, or personal services that do not exclusively relate to IT should not be recorded in the accounts listed in this subsection. Following this statewide standard of accounting for recording IT costs will assist in more accurate and uniform reporting of IT costs statewide.

Account	Account Description
62000 Operating Costs	
62100 Other Services	
62136 IT Consult & Prof Services	Costs associated with IT consultation and professional services separate from all other contracted services. Primary purpose is to record staff augmentation for which an hourly rate is generally paid.
62173 Computer Processing/Non-DOA	Costs associated with computer processing services and computer system equipment maintenance procured from vendors other than SITSD.
62181 Data Network Service/Non-DOA	Costs associated with computer processing for development and enhancement projects, as well as virtual private network procured from vendors other than SITSD (ex: network routing configuration). Internet Services should be recorded in account 62374 Internet Service Charges.
62189 Recycle State-Owned Electronic	Costs associated with recycling state-owned electronics.
62200 Supplies & Materials	
62228 Radio Supplies/Services & Minor Equipment	Costs associated with radio supplies, radio service, and minor equipment.

62245 Computer Hardware	Costs associated with computers and related equipment that are less than \$5,000 per unit. Miscellaneous computer supplies (ex: toner cartridges, diskettes, surge protectors, cables, replacement keyboards, or monitors) should be recorded to 62241 Office Supplies/Minor Equipment and are not to be considered IT expenditures.
62245C Communication Equipment	Costs associated with minor communication equipment, such as telephones, as well as video conferencing and surveillance equipment. Do not include computer and data equipment costs in this account. For example, the actual telephone set should be recorded as a supply expense to SITSD and a communication expense to agencies.
62249 Non-Capitalized Software	Costs associated with software purchases that are not capitalized, including Montana University System expenditures for non-capitalized software.
62300 Communications	
62319 Cellular Phones	Costs associated with cellular phones (cellular phone, chargers, Bluetooth, etc.).
62320 Two- Way Video	Costs associated with two-way video.
62322 Teleconferences	Costs associated with telephone conferencing.
62323 Video site Management Expense	Costs associated with video site management.
62324 Video site Misc. Vendor Expense	Costs associated with miscellaneous video site vendors.
62371 Telephone Equipment Charges/Non-DOA	Costs associated with telephone equipment and equipment lines that generate recurring monthly charges

	regardless of the amount of telephone use (ex: telephones, telephone systems, and fax).
62372 Telephone Add/Move/Change	Costs associated with telephone add, move, and changes made by Non-DOA. This account includes non-recurring charges for telephone, telephone system, telephone line/trunk, and related equipment installations. DOA charges should be recorded in account 623B0 ITSD Voice Services.
62373 Telephone Equipment Maintenance	Costs associated with maintenance contracts through Non-DOA for telephone systems. This includes fax and code-a-phone maintenance (ex: BlackBox) and non-recurring charges to install Voice Circuit add, move, and change. DOA charges should be recorded in account 623B0 ITSD Voice Services.
62374 Internet Service Charges	Costs associated with procured internet services.
62376 Local Voice Circuits	Costs associated with recurring charges (usually monthly) for telephone lines or trunks which provide access to the local telephone company exchange.
62377 Long Distance Voice Circuits	Costs associated with recurring charges (usually monthly) for telephone lines or trunks which provide point to point (intercity) long distance voice circuits.
62380 Long Distance Data Circuits	Costs associated with recurring charges (usually monthly) for point to point (intercity) long distance data circuits.
62381 Data Circuits	Costs associated with data circuits provided by vendors, including local data circuits.

62382 Data Add/Move/Change	Costs associated with add, move or change of a data line (ex: token ring, duplex jacks, etc.).
62386 Long Distance Charges/Non-DOA	Cost associated with charges related to long distance calls, including fax and code-a-phone long distance charges (ex: hotel/motel flat fee telephone access charges).
62387 Credit Card Calls	Costs associated with charges related to credit card calls.
62388 Local Calls	Costs associated with charges related to local telephone calls.
62500 Rent	
62517 Leased Equipment	Costs associated with leasing IT equipment from a leasing or financing company for telephone, video, computer, or any IT equipment purchases. Software program leases should be recorded in account 62249 Non-Capitalized Software and non-IT leased equipment should be recorded in account 62520 Leased Equipment/Non-IT.
62700 Repairs & Maintenance	
62709 Radio/Radar	Costs associated with radio/radar repairs and maintenance.
62743 Computer Hardware Maintenance	Costs associated with the repair and maintenance of computers, video conferencing, and video system equipment, including hardware used to support (ex: maintenance contracts).
62750 Software Maintenance	Costs associated with software maintenance contracts including cloud-based services.
62800 Other Expenses	
62876 Education/Training IT Staff	Costs associated with IT staff training and registration fees. Non-IT staff training should be recorded

	in account 62809 Education/ Training Costs.
62892 Electronic Information Data	Costs associated with the purchase of electronic data/information and data from on-line data/information services used for training, including computer tapes or hard copy.
63000 Equipment & Intangible Assets	
63100 Equipment	
63104 Communications	Costs associated with telephone systems that cost \$5,000 or more. Minor telephone systems should be recorded in account 62245C Communication Equipment and computer, servers, video equipment should be recorded in account 63106 Computer Hardware.
63106 Computer Hardware	Costs associated with servers, video conferencing hardware, and equipment with a cost of \$5,000 or more per unit.
63300 Capital Leases	
63301 Computer Equipment Leases	Costs associated with single and multi-user computers—capital lease (lease with option to buy) for computer equipment. Non-IT related capital equipment leases should be recorded in account 63305 Capital Leases-Equipment.
63400 Intangible Assets	
63401 Computer Software	Costs associated with computer software purchases of \$100,000 or more per unit. All non-capitalized software purchases should be recorded in account 62249 Non-Capitalized Software.
63500 Installment Purchases - Equipment	
63502 Installment Purchases IT Equipment- Non-Budgeted	Costs associated with installment purchases of IT equipment that is

	non-budgeted.
69000 Debt Service	
69300 Capital Leases	
69303 Lease Principal for IT	Costs associated with lease principal from a leasing or financing company for the purchase of telephone, video, computer, or any IT equipment purchases. The lessee will own the equipment at the conclusion of the lease.
69304 Lease Interest for IT	Costs associated with lease interest from a leasing or financing company for the purchase of telephone, video, computer, or any IT equipment purchases. The lessee will own the equipment when the lease agreement has concluded.
69303A IT Lease Principal- Non-Budgeted	Costs related to lease principal for IT that is non-budgeted from a leasing or financing company for the purchase of telephone, video, computer, or any IT equipment purchases. The lessee will own the equipment at the conclusion of the lease.

B. Below is a list of active job codes related to information technology (IT) that should be used to properly record personal service costs directly related to IT.

Current/active Job Codes (IT related)		
Job Code	Description	Grade/Band
151115	Computer Supervisor	05
151116	Computer Supervisor	06
151117	Computer Supervisor	07
151155	Computer Network Support Specialist	05
151156	Computer Network Support Specialist	06
151215	Computer Programmer	05

151216	Computer Programmer	06
151217	Computer Programmer	07
15122C	Webmaster/AV Technician	2C
15123A	QA Analyst I	3A
15123B	QA Analyst II	3B
15123C	QA Analyst III	3C
151295	Web Developer	05
151296	Web Developer	06
151297	Web Developer	07
151316	Computer Systems Engineer	06
151317	Computer Systems Engineer	07
151336	Computer Application Engineer	06
151337	Computer Application Engineer	07
151338	Computer Application Engineer	08
15133A	Software Engineer I	3A
15133B	Software Engineer II	3B
151414	Computer Support Technician	04
151415	Computer Support Specialist	05
151416	Computer Support Specialist	06
15142B	Tech Support Analyst I	2B
15142C	Tech Support Analyst I	2C
15142E	Tech Support Analyst II	2E
15143C	IT Operations Manager	3C
151495	Computer Systems Admin Specialist	05
151496	Computer Systems Admin Specialist	06
151497	Computer Systems Admin Specialist	07
151516	Computer Systems Analyst	06
151517	Computer Systems Analyst	07
151518	Computer Systems Analyst	08
151526	Computer Forensic	06
151527	Computer Forensic	07

15153B	Change Management Systems Analyst	3B
15153C	Software Engineer III	3C
15153D	Sr. Software Engineer	3D
151615	Database Analyst	05
151616	Database Analyst	06
151617	Database Analyst	07
15163A	Systems Administrator I	3A
15163B	Systems Administrator II	3B
15163C	Systems Administrator III.	3C
15163D	Database Administrator	3D
151715	Network Administrator	05
151716	Network Administrator	06
151717	Network Administrator	07
151735	Computer Security Specialist	05
151736	Computer Security Specialist	06
151737	Computer Security Specialist	07
15173D	Security Specialist	3D
15173E	Senior Security Specialist	3E
151815	Network Systems Analyst	05
151816	Network Systems Analyst	06
151817	Network Systems Analyst	07
151835	Telecommunications Specialist	05
151836	Telecommunications Specialist	06
151837	Telecommunications Specialist	07
15183B	Network Engineer II	3B
15183C	Network Engineer III	3C
15183D	Sr. Systems Administrator	3D
15183E	Senior Architect	3E
151913	Data Control Tech	03
151914	Data Control Tech	04
151915	Data Control Specialist	05

15193B	Architect I	3B
15193D	Architect III	3D
15203A	Business Analyst I	3A
15203B	Business Analyst II	3B
15203D	Internal Actuary	3D
15203E	Internal Actuary	3E
152117	Actuary	07
152315	Operations Research Analyst	05
152316	Operations Research Analyst	06
152317	Operations Research Analyst	07
152415	Statistician	05
152416	Statistician	06
113217	Computer Information Systems Manager	07
113218	Computer Information Systems Manager	08
113219	Computer Information Systems Manager	09
11334A	IT Insurance Application Team Leader	4A
11343C	IT Operations Manager	3C
11344A	IT Operations Team Leader	4A
JUD803	IT Business Analyst/Trainer	01
JUD810	IT Specialist Training Supervisor	01