

Edward Harrington  
Controller

**Year End Closing and New Year Processing Workshop**  
**May 8, 2007**  
**2:30 P.M. – 4:00 P.M.**

**A G E N D A**

- |   |                         |   |
|---|-------------------------|---|
| <b>1. Welcome and Introduction</b>  | <b>2:30 – 2:45 p.m.</b> | <b>Ed Harrington</b>                                      |
| <b>2. Year-end and New Year Grants<br/>&amp; Accounting Deadlines<br/>Grants Processing<br/>Accounting Processing</b> | <b>2:45 – 3:15 p.m.</b> | <b>Frances Lee<br/>Tristan Levarado<br/>Alan Pavkovic</b> |
| <b>3. Year-end Closing Phases &amp; Tasks</b>   | <b>3:15 – 3:30 p.m.</b> | <b>Mary Fitzpatrick<br/>Carmen Le Franc</b>               |
| <b>4. Procurement Processing – OCA</b>  | <b>3:30 – 3:45 p.m.</b> | <b>Bill Jones</b>   |
| <b>5. Questions and Answers</b>   | <b>3:45 – 4:00 p.m.</b> |   |

**Information Packets Include:**

- Year End and New Year Grants and Accounting Deadlines and Processing (pages 1-32)
- Accounting and Grants Closing Schedule Key Dates (pages 33)
- Memo – Year-End and New Year Personnel Requisition Processing Attachment A (page 34)
- Memo – Annual Appropriation Carryforward Request (page 35)
- Exhibit 2 – 06-07 Systems and Reporting Closing Schedule Key Dates (page 36-38)
- Attachment A - Transactions to Record Year End Accrual of Expenditures (pages 39-42)
- Attachment B – Year End Cash Receipts Process (page 43)
- Power Point Presentation – Preparing Purchasing Documents for Fiscal Year 2007 (pages 44-49)
- Copying a Blanket Purchase Order (page 50)



# Year End Close Workshop

Key Dates of  
Grant & Accounting Tasks  
& Personnel Requisitions

Frances Lee  
Tristan Levarado  
Alan Pavkovic

## Recap of Prior Year & Planning for Coming Year-End Close

	Last Year-End Close	Upcoming Year- End Close
1 <sup>st</sup> FM 12 Close	<b>August 9, 2006</b>	<b>August 10, 2007</b>
2 <sup>nd</sup> FM 12 Close	<b>August 23, 2006</b>	<b>August 22, 2007</b>
CAFR Issue Date	Dec. 20, 2006	Nov. 21, 2007

## Primary Contact for Planning

Work Order Billings, Payments, (Month 12)	Frances Lee 554-7514
Audit & Systems (Month 13)	Carmen Le Franc 554-7645

## Controller's Office Accounting & Grant Contact Roster

#	DEPARTMENT	FUND ACCOUNTING	Phone	GRANT ACCTG	Phone
1	Academy of Science	Gary Bates	4-7586		
2	Adult Probation	Gary Bates	4-7586		
3	Airport Commission	Cynthia Quevedo	4-7546	Wynnne Ruan	4-7425
4	Art Commission	Victoria Santos	4-6627		
5	Asian Arts Museum	Gary Bates	4-7586	Wynnne Ruan	4-7425
6	Assessor	Gary Bates	4-7586		
7	Board of Supervisors	Gary Bates	4-7586		
8	Building Inspection	Mabel Lew	4-6624	Wynnne Ruan	4-7425
9	Child Support Services	Cynthia Quevedo	4-7546	Wynnne Ruan	4-7425
10	Child, Youth & Family	Gary Bates	4-7586	*	
11	Children and Families Commission	Gary Bates	4-7586	*	
12	City Attorney	Cynthia Quevedo	4-7546		
13	City Planning	Victoria Santos	4-6627	*	
14	Civil Service	Gary Bates	4-7586		
15	Controller	Victoria Santos	4-6627		
16	District Attorney	Mabel Lew	4-6624	*	
17	Economic & Workforce Developmt	Gary Bates	4-7586		
18	Elections	Cynthia Quevedo	4-7546		
19	Emergency Communications Svcs	Gary Bates	4-7586	Shirley Giang	4-5241
20	Environment	Gary Bates	4-7586	*	
21	Ethics Commission	Cynthia Quevedo	4-7546		
22	Fine Arts Museum	Cynthia Quevedo	4-7546		
23	Fire Department	Mabel Lew	4-6624	*	
24	General Services Agency(ADM/DPW/TIS)	**		*	

# Controller's Office Accounting & Grant Contact Roster – cont'd

#	DEPARTMENT	FUND ACCOUNTING	Phone	GRANT ACCTG	Phone
25	Health Service System	Mabel Lew	4-6624		
26	Human Resources	Victoria Santos	4-6627		
27	Human Rights Commission	Victoria Santos	4-6627		
28	Human Services	Mabel Lew	4-6624	*	
29	Juvenile Probation	Mabel Lew	4-6624		
30	Law Library	**			
31	Mayor's Office	Gary Bates	4-7586	Wynnne Ruan	4-7425
32	Permit Appeals	**			
33	Police	**			
34	Port Commission	Cynthia Quevedo	4-7546	Shirley Giang	4-5241
35	Public Defender	**		*	
36	Public Health	Cynthia Quevedo	4-7546	Wynnne Ruan	4-7425
37	Public Library	**		Wynnne Ruan	4-7425
38	Public Transportation	Victoria Santos	4-6627	*	
39	Public Utilities Commission/HHP/CWP/WTR	Steve Lucich	4-6621	Wynnne Ruan	4-7425
40	Rec & Park	Victoria Santos	4-6627	*	
41	Rent Arbitration Bd	**			
42	Retirement System	Gary Bates	4-7586		
43	SFCCD	Cynthia Quevedo	4-7546		
44	SFUSD	Cynthia Quevedo	4-7546		
45	Sheriff	Mabel Lew	4-6624	*	
46	Status of Women	Gary Bates	4-7586		
47	Taxi Commission	**			
48	Treasure Island	Mabel Lew	4-6624		
49	Treasurer/Tax Collector	Victoria Santos	4-6627		
50	Trial Courts	Cynthia Quevedo	4-7546		
51	War Memorial	Victoria Santos	4-6627		

\* vacant position. Contact Grants Manager Shirley Giang 4-5241.

\*\* vacant position. Contact Accounting Manager Alan Pavkovic 4-6609.

## Personnel Requisitions

Refer to Controller's Memo dated May 8, 2007

### **June 29, 2007**

- Complete FY 06-07 personnel requisitions in PeopleSoft System
- Only process positions budgeted in the Interim and Final Annual Ordinances

### **July 1, 2007 to September 28, 2007**

- **Beginning October 1, 2007**
- OK to process newly added positions in FY07-08 budget



# Grant Key Dates

## Single Audit

- **April 25, 2007** - Single Audit Entrance Conference
- **May 15, 2007** - Single Audit Questionnaire Due (for grant expenditures greater than/equal to \$300K)
- June 2007 - Single Audit Fieldwork
- Complete YE grant **reconciliation & claim submission**. Complete **analyticals**. Prepare revenue accrual and other **journal entries**.
- **August 22, 2007** – Last date to post to FAMIS
- January 30, 2008 – Issue Single Audit Report

## Grant Key Dates – con't

### Grants

- **April 16, 2007** - Provide departments 3rd quarter grant reconciliation report, including grants which appear inactive or completed based on pre-defined criteria to be closed out.
- **May 15, 2007** - Submit to Controller's Grant Office listing of inactive grants for closeout scheduled June 8, 2007.
- **July 13, 2007** - Provide departments 4th quarter grant reconciliation report.
- **August 10, 2007** – Complete work order billings.
- **Complete YE grant reconciliation & claim submission.**  
**Complete analyticals.** Prepare accruals of revenues and **unpaid expenditures** for goods & services received on or before June 30, 2007 and other **journal entries**.
- **August 22, 2007** – Last date to post to FAMIS

# Single Audit

## Questionnaire

- Audit planning tool to identify major programs and assess the audit risks.
- Used to prepare SEFA report and in identifying major changes during the fiscal year.

## Year-end Federal grants reconciliation

- Allow complete analysis of grant accounts.
- Capture all reportable Federal grants expenditures.
- Identify missing transactions and submit necessary adjustments.
- Perform detailed review to ensure compliance with Single Audit requirements.

# Grants

## Grant reconciliation

- Allow complete analysis of grant accounts before the established year-end closing deadlines.
- Identify missing accounting transactions and submit necessary adjustments.
- Identify costs for reimbursement – submit claims.

## Analyticals

- Actual expenditures and revenues for the Current Year vs. Prior Year - Submit revenue and expenditure accrual.
- Current Year Actual Expenditures and revenues vs. Revised Budget.
- Original Budget vs. Revised Budget.
- Actual Revenues vs. Actual Expenditures - submit revenue accrual or deferral.

# Sample Analyticals

	Current Year			Prior Year			Variance CY vs PY		
	Budget	Actual	Balance	Budget	Actual	Balance	Budget	Actual	Balance
Revenue	100,000	50,000	50,000	80,000	75,000	5,000	20,000	(25,000)	45,000
Expenditure	100,000	60,000	40,000	80,000	75,000	5,000	20,000	(15,000)	35,000
Revenue less Expenditure	-	(10,000)	10,000	-	-	-	-	(10,000)	10,000

## Grants – cont'd

### **Inactive grants**

- Full recovery of incurred costs.
- Encumbrances are fully liquidated.
- Financial reports are submitted to funding agencies on time.
- Proper closeout in the system: revenues equal expenditures and GL asset and liability accounts are zero.

**FY 2006-07 CLOSING SCHEDULE  
KEY DATES - ACCOUNTING & GRANTS**

<b>Task #</b>	<b>Due Date</b>	<b>Task Description</b>	<b>Responsibility</b>	<b>Contact</b>
1	Week of 4/16/2007	Provide departments 3rd quarter grant reconciliation report, including grants which appear inactive or completed based on pre-defined criteria to be closed out.	Controller's Office	Grants personnel
2	Apr-25-07 (Wed)	Single Audit Entrance Conference with Macias Gini.	Controller's Office	Shirley Giang, Frances Lee
3	May-8-07 (Tues)	Departmental closing and new year processing workshop.	Controller's Office & OCA & All departments	All Grant Personnel
4	May-15-07 (Tues)	Submit to Controller's Grant Office listing of inactive grants for closeout scheduled June 8, 2007.	Grant departments	Grant Personnel
5	Jun-29-07 (Fri)	Last day to process FY06-07 personnel requisitions. Refer to Controller's Memo dated May 8, 2007.	Controller's Office & All Departments	Fund Accountants
6	Jul-13-07 (Fri)	Distribute to departments a grant reconciliation report as of June 30, 2007.	Controller's Office Grants Unit	Shirley Giang Fund Accountants
7	Aug-6-07 (Mon)	Complete work order billings to requesting departments for services rendered as of June 30, 2007.	Performing departments	Fund Accountants
8	Aug-10-07 (Fri)	Complete YE grant reconciliation & claim submission. Complete analyticals. Prepare revenue accrual and other journal entries.	Grant departments	Controller's Grant Personnel

**FY 2006-07 CLOSING SCHEDULE  
KEY DATES - ACCOUNTING & GRANTS**

<b>Task #</b>	<b>Due Date</b>	<b>Task Description</b>	<b>Responsibility</b>	<b>Contact</b>
9	Aug-10-07 (Fri)	<b>Last day for departments to post documents into fiscal period 12-2007 - work order billings, payments, etc.</b>	All Departments, esp. work order	Fund Accountants
10	Aug-13 - Aug-15-2007	Complete review of revenues, expenditures, and final interdepartmental billings as of June 30, 2007. Post entries in FAMIS if needed.	All Departments & Controller's Office	Fund Accountants
11	Aug-14-07 (Tues)	Distribute to departments electronic files of outstanding regular (non-work order) encumbrances, outstanding work order encumbrances by <b>performing</b> and <b>requesting</b> departments. as of June 30, 2007.	Controller's Office	Fund Accountants/ Connie Chu
12	Aug-15-07 (Wed)	Complete approving fiscal month 12 entries. 1st FM 12 is closed at 5 p.m.	Controller's Office	Accounting & Grants
13	Aug-20-07 (Mon)	<b>Second FM 12-2007 OPENED for additional postings, such as material transactions, including accruals of unpaid material expenditures for goods &amp; services received on or before June 30, 2007. Complete posting including entries resulting from reconciliation and analyticals.</b>	All Departments	Accounting & Grants
14	Aug-22-07 (Wed)	<b>Last day for departments to post documents into fiscal period 12-2007 (2nd &amp; FINAL fm 12 closed to departments)</b>	All Departments	Accounting & Grants
15	Aug-22-07 (Wed)	Submit to the Controller's Office requests for carryforward outstanding regular (non-work order) and work order encumbrances as of June 30, 2007	All Departments	Fund Accountants



**FY 2006-07 CLOSING SCHEDULE  
KEY DATES - ACCOUNTING & GRANTS**

<b>Task #</b>	<b>Due Date</b>	<b>Task Description</b>	<b>Responsibility</b>	<b>Contact</b>
16	Aug-24-07 (Fri)	Complete approving fiscal month 12 entries. Complete review of sufficiency and adequacy of final year-end closing tasks, including justify the over and under recoveries. 2nd and FINAL FM 12 is CLOSED at 5 p.m.	Controller's Office	Accounting & Grants
17	Aug-24-07 (Fri)	Submit requests for carryforwards of <i>annually</i> budgeted appropriations (Refer to Controller's Office letter dated May 8, 2007)	All Departments	Fund Accountants
18	Aug-27 to Sep-10-07	<b>Fiscal month 13 is open for Audit adjusting entries only.</b>	Controller's Office	Carmen Le Franc
19	Aug-30 to Aug-31--07 (Thurs/Fri)	Complete review of requests for carryforwards of outstanding (both regular & workorder) encumbrances as of June 30, 2007 and communicate to departments any unaranted requests	Controller's Office	Fund Accountants
20	Sep-24-07 (Mon)	Complete review of requests for carryforwards of annually budgeted appropriations	Controller Office & Mayor's Budget Office	Fund Accountants
21	Oct-1-07 (Mon)	Complete processing of requests for carryforwards of annually budgeted appropriations in FAMIS.	Controller Office	Fund Accountants
22	Nov-21-07 (Wed)	Complete CAFR and submit for reproduction	Controller's Office & External Auditors	Mary Fitzpatrick/ Carmen Le Franc
23	1/30/2008 (Wed)	Issue Single Audit Report for the year ended 6/30/07.	Controller's Office & External Auditors	Shirley Giang, Frances Lee

## Accounting - Key Dates

#	Date	Tasks
7	Aug-6-07	Complete work order billings to requesting departments for services rendered as of June 30, 2007.
9	Aug-10-07	<b>Last day for departments to post documents (esp. work order billings) into FM 12-2007 – 1<sup>st</sup> FM12 CLOSE</b>
11 15	Aug-14 to Aug-22-07	Receive and return regular and work order encumbrances for close-out and carryforwards.
13 14	Aug-20 to Aug-22-07	<b>2<sup>nd</sup> FM 12 available for additional posting – Complete Analyticals and Review - FINAL FISCAL YEAR CLOSE</b>
17	Aug-24-07	Submit requests for carryforwards of annually budgeted appropriations
18	Aug-27 to Sep-10-07	Fiscal month 13 is open for Audit adjusting entries only.

## Accounting - Key Dates (con't)

#	Date	Tasks
19	Aug-30-07 to Aug-31-07	Complete review of requests for carryforwards of regular & workorder encumbrances and post in FAMIS
20 21	Sep-24 to Oct-1-07	Complete review and processing of requests for carryforwards of annually budgeted appropriations in FAMIS
22	Nov-21-07	Complete CAFR and submit for reproduction

## Carryforward of Work Order Encumbrances

### Work Order Close/Open Decision Grid

	Requesting Department	Performing Department	Final Decision
1	Open	Open	Open
2	Close	Close	Close
3	Close	Open	Close
4	Open	Close	Close

#3 may be an indication of lack of funding.

#4 is acknowledgement of the performing department that work is completed.

## Accounting Key Dates – Cont'd

**August 24, 2007 Friday**

- **Submit Manual Carryforward Requests**
- **FISCAL YEAR 2007 FAMIS IS CLOSED & MISSION ACCOMPLISHED!!!**

## Work Order Billings

### **Deadline: August 10, 2007**

- Complete processing for services rendered as of June 30, 2007
  - Performing departments must bill requesting departments
  - Use Document Types **WS** (rimshell) or **WE** (non-rimshell)
  - Documents routed to Requesting Departments not to Controller
  - Controller to send Requesting and Performing departments outstanding Workorders for Carryforward

## Encumbrance Carryforward

- Do not close encumbrances with activity in new fiscal year
- Encumbrances with negative balances will automatically close out
- Waiting for invoice is not sufficient justification for carryforward of encumbrances
  - Provide date and amount of accrual if “waiting on invoice”
- Encumbrances older than one year require sufficient justification to keep open





## Accruals of Expenditures

- Goods or Services received on or before June 30 but not paid by August 22
- Entry can be lump sum
- Estimate if needed!
- All accruals must be posted before month 12 closes

## Accruals of Expenditures

- To accrue at year-end expenditures previously encumbered:

– TC 665	DR	431	Actual Uses (Budget & GAAP)
	CR	202	Accounts Payable
– TC 626	DR	349ADJ	RESERVED FOR ENCUMBRANCES
	CR	471	ENCUMBRANCES W/O DOCUMENT

- To accrue at year-end direct expenditures (not previously encumbered):

– TC 665	DR	431	Actual Uses (Budget & GAAP)
	CR	202	Accounts Payable

# Appropriation Carryforward

- Carryforwards only for Annual Funds
- Must have request to Controller's Office to carryforward balances
- Must be used for the same purpose in the next fiscal year
- Carryforward amount must not exceed unexpended balance
- Do not use FAML6450 for carryforward balances
- FAML6260 is budgetary balance at AAO
  - Use index code and subobject on FAML6250 and press enter to get to FAML6260

# Carryforward Request Form

## CARRYFORWARD REQUEST FORM

DEPARTMENT	Fund Type/ Fund/Sub Fund	Project /Work Phase	SUB OBJ	INDEX CODE	AMOUNT REQUESTED	DEPARTMENT JUSTIFICATION

**\*Actions:**

A = Approved    D = Denied    E = Encumbered Already    F = Funded through other Sources

**\*Priorities**

1 = Funded from Other Sources                      2 = Restrictive Funds (Legal documents required)  
 3 = Work already in progress/committed but not yet fully encumbered  
 4 = One time issue, no other legal funds available    5 = Non-emergency one time issue

# Appropriation Carryforward (con't)

FAML6450 V5.1	CITY AND COUNTY OF SAN FRANCISCO--NFAMIS		05/17/2006
LINK TO:	ORGANIZATION SUMMARY INQUIRY		9:16 AM
BALANCE (Y,M,Q,A) :	Y	CURR/PRIOR PRD :	CURRENCY CODE :
FISCAL MO/YEAR :	11 2006 MAY 2006		FUNDING PERIOD:
INDEX CODE :	385036	FIELD OPERATIONS	
ORGANIZATION :		MATERIALS & SUPPLIES	
CHAR / OBJECT :	040		
FDTP FUND SFND :			
PROJECT PROJ DTL :			
GRANT GRANT DTL :			
USER CD :			

S SUBOBJ DESCRIPTION	BUDGET	ACTUAL	PREENC/ENC	BALANCE
04000 MATERIALS & SUPPLI	339,500			339,500
04599 OTHER SAFETY EXPEN	23,521	23,521		
04699 FOOD		11,032		-11,032
04799 FUELS & LUBRICANTS		6		-6
04999 OTHER MATERIALS &		-8,364		8,364
EXPENDITURE TOTAL	363,021	26,194		336,826
REVENUE LESS EXPE	-363,021	-26,194		336,826

Not the budget balance  
for carryforward

# Appropriation Carryforward (con't)

FAML6250 V5.1	CITY AND COUNTY OF SAN FRANCISCO - -NFAMIS	05/17/2006
LINK TO:	APPROPRIATION CONTROL INQUIRY	9:24 AM
FISCAL MO/YEAR	: 11 2006 MAY 2006	
INDEX CODE	: 385036	
SUB-OBJECT	: 04000	
CHARACTER	:	
OBJECT CODE	:	
FUNDING PERIOD	:	
USER CD	:	
PROJECT	:	
PROJECT DETAIL	:	
GRANT	:	
GRANT DETAIL	:	

F1 - HELP      F2 - SELECT      F5 - NEXT  
F9 - LINK

Enter Index  
Code and  
Subobject

Press Enter

# Appropriation Carryforward (con't)

FAML6260 V5.1 CITY AND COUNTY OF SAN FRANCISCO--NFAMIS 5/17/2006  
 LINK TO: APPROPRIATION CONTROL DETAIL INQUIRY

FISCAL PD : 11 2006 CONTROL TYPE : 53 SFD/DEPT/CHAR  
 FDTF 1G GENERAL FUND FUND AGF GENERAL FUND  
 SFND AAA GF-NON-PROJECT-CONTRO CHAR 040 MATERIALS & SUPPLIES  
 DEPT POL POLICE

	MAY 2006	TOTAL	BALANCE
ORIGINAL AAO	.00	4,463,188.00	
REVISIONS TO BUDGET	.00	1,033,170.47	
REVISED BUDGET		5,496,358.47	
RESERVES		.00	
UNALLOTTED AMOUNT		.00	
ALLOTTED AMOUNT		5,496,358.47	
EXPENDITURES		3,544,165.51	1,952,192.96
ENCUMBRANCES		1,276,463.88	<del>675,729.08</del>
PRE-ENCUMBRANCES		83,556.42	592,172.66

Budget  
 Balance for  
 Materials and  
 Supplies  
 available for  
 Carryforward

# Appropriation Carryforward (con't)

FAML5300 V5.1      CITY AND COUNTY OF SAN FRANCISCO--NFAMIS      05/17/2006  
 LINK TO:      INDEX CODES      9:16 AM

INDEX CODE	:	385036	FIELD OPERATIONS
FUND TYPE	:	1G	GENERAL FUND
FUND	:	AGF	GENERAL FUND
SUBFUND	:	AAA	GF-NON-PROJECT-CONTROLLED
PROGRAM	:	ACX	PATROL
DEPT. ACTIVITY	:		DEPARTMENT MANAGEMENT
ORGANIZATION	:	POL0251	
PROJ	PJDTL	:	
GRANT	GR DTL	:	
USER CD	:		
SUB-OBJECT	:		
ALLOTMENT CTL	:	53	SFD/DEPT/CHAR
SPEND PLAN CTL	:	65	SFD/SEC/OBJ
CASH CTL TYPE	:	F2	FUND
COST DISTR	:	PSC% : 0.00	TAX REBATE% : 0.00
START/END DATES	:	07/01/1992 / 06/30/2999	EXTERN RPT REQ :
CREATE DATE	:	06/16/1995	FUTURE YEAR INDEX :
UPDATE DATE	:	08/11/2001	STATUS IND :
			STATUS DATE :

Use Index Code to retrieve Subfund Link to FAML5055



# Appropriation Carryforward (con't)

FAML5055 V5.1 CITY AND COUNTY OF SAN FRANCISCO--NFAMIS 05/17/2006  
 LINK TO: SUBFUNDS 9:17 AM

FUND TYPE : 1G GENERAL FUND  
 FUND : AGF GENERAL FUND  
 SUBFUND : AAA GF-NON-PROJECT-CONTROLLED

All-Years  
Option "N"  
means Annual  
Fund

PROJECT IND : O  
 GRANT IND : O  
 USER CD IND : O  
 ALLOTMENT /FNDS CTL: 53 Y SFD/DEPT/CHAR  
 SPEND PLAN /FNDS CTL: 53 Y SFD/DEPT/CHAR  
 CASH CONTR /FNDS CTL: F2 Y FUND  
 INT DIST CNTL TYPE : SUBFUND

SUMMARIZE INT DIST : 1  
 CHARGE INTEREST IND : Y  
 INVESTMENT POOL : 1 GENERAL INVESTMENT POOL

ALL-YEARS OPTION : N NO CARRYOVER, NO FWD POST TO OPR, APR, ALL  
 YR END CLOSE INDEX : \*CON1GAGFAAA GF-NON-PROJECT-CONTROLLED  
 CLOSEOUT TYPE : G1 GOVERNMENTAL-ANNUAL (ALLYEAR="N")  
 ANNUALLY BUDGETED : Y STATUS IND :  
 CREATE DATE : 01/26/1995 UPDATE DATE : 06/01/2005 STATUS DATE :

Questions?

**FY 2006-07 CLOSING SCHEDULE  
KEY DATES - ACCOUNTING & GRANTS**

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4	May-15-07 (Tues)	Submit to Controller's Grant Office listing of inactive grants for closeout scheduled June 8, 2007.	Grant departments	Grant Personnel
5	Jun-29-07 (Fri)	Last day to process FY06-07 personnel requisitions. Refer to Controller's Memo dated May 8, 2007.	Controller's Office & All Departments	Fund Accountants
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7	Aug-6-07 (Mon)	Complete work order billings to requesting departments for services rendered as of June 30, 2007.	Performing departments	Fund Accountants
8	Aug-10-07 (Fri)	Complete YE grant reconciliation & claim submission. Complete analyticals. Prepare revenue accrual and other journal entries.	Grant departments	Controller's Grant Personnel
9	<b>Aug-10-07 (Fri)</b>	<b>Last day for departments to post documents into fiscal period 12-2007 - work order billings, payments, etc.</b>	All Departments, esp. work order	Fund Accountants
10	Aug-13 - Aug 15-	Complete review of revenues, expenditures, and final interdepartmental billings as of June 30, 2007. Post entries in FAMIS if needed.	All Departments & Controller's Office	Fund Accountants
11	Aug-14-07 (Tues)	Distribute to departments electronic files of outstanding regular (non-work order) encumbrances, outstanding work order encumbrances by <b>performing</b> and <b>requesting</b> departments, as of June 30, 2007.	Controller's Office	Fund Accountants/ Connie Chu
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15	Aug-22-07 (Wed)	Submit to the Controller's Office requests for carryforward outstanding regular (non-work order) and work order encumbrances as of June 30, 2007	All Departments	Fund Accountants
16	Aug-24-07 (Fri)	Complete approving fiscal month 12 entries. Complete review of sufficiency and adequacy of final year-end closing tasks, including justify the over and under recoveries. 2nd and FINAL FM 12 is CLOSED at 5 p.m.	Controller's Office	Accounting & Grants
17	Aug-24-07 (Fri)	Submit requests for carryforwards of <i>annually</i> budgeted appropriations (Refer to Controller's Office letter dated May 8, 2007)	All Departments	Fund Accountants
18	Aug-27 to Sep-10-07	<b>Fiscal month 13 is open for Audit adjusting entries only.</b>	Controller's Office	Carmen Le Franc
19	Aug-30 to Aug-31--07 (Thurs/Fri)	Complete review of requests for carryforwards of outstanding (both regular & workorder) encumbrances as of June 30, 2007 and communicate to departments any ungranted requests	Controller's Office	Fund Accountants
20	Sep-24-07 (Mon)	Complete review of requests for carryforwards of annually budgeted appropriations	Controller Office & Mayor's Budget Office	Fund Accountants
21	Oct-1-07 (Mon)	Complete processing of requests for carryforwards of annually budgeted appropriations in FAMIS.	Controller Office	Fund Accountants
22	Nov-21-07 (Wed)	Complete CAFR and submit for reproduction	Controller's Office & External Auditors	Mary Fitzpatrick/ Carmen Le Franc
23	1/30/2008 (Wed)	Issue Single Audit Report for the year ended 6/30/07.	Controller's Office & External Auditors	Shirley Giang, Frances Lee





Edward Harrington  
Controller

Monique Zmuda  
Deputy Controller

**MEMORANDUM**

**DATE:** May 8, 2007

**TO:** All Departments

**FROM:** Frances Lee, Director of Accounting Operations & Grants Management

**SUBJECT:** *Year-end & New Year Personnel Requisition Processing*

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We are approaching the fiscal year-end. Please note that the last date of submission of FY 2006-07 personnel requisitions in the PeopleSoft System is June 29, 2007.

The following are some of the key dates related to the FY 2007-08 budget process:

June 1, 2007 - Mayor's FY 2007-08 Proposed Budget to the Board

June 29, 2007 - Enactment of Interim Appropriation Ordinance

June 29, 2007 - Enactment of Interim Annual Salary Ordinance

July 31, 2007 - Full Board Adoption of FY 2007-08 Annual Appropriation Ordinance

In the new fiscal year 2007-08, departments may begin processing personnel requisitions in the PeopleSoft System for positions included in the Interim Annual Salary Ordinance. However, newly added positions in the FY 2007-08 budget should not be submitted until the new budget is adopted by the Board and interfaced with the system and hiring may begin October 1. If the department cannot wait for the final budget to be loaded in PeopleSoft (one week after the final adoption by the Board), the process is to request for an interim budget exception. For more information about the budget exception, contact the Controller's Office Budget Office.

If you have questions, please feel free to contact the Controller's Office Fund Accounting Supervisors assigned to your departments. I may be reached at 554-7514.



Edward Harrington  
Controller

Monique Zmuda  
Deputy Controller

**TO:** Departmental Fiscal Officers

**FROM:** Frances Lee, Director of Accounting Operations and Grants Management

**DATE:** May 8, 2007

**SUBJECT:** Annual Appropriation Carryforward Request

The purpose of this memorandum is to provide departments with instructions on how to request a carryforward of unexpended annual appropriations.

Unencumbered balances of all annual appropriations are automatically closed to Fund Balance at fiscal year-end. However, the unencumbered balances of funds budgeted for specific non-recurring items or services, which are not in the base budget in the new fiscal year, and which could not be fully spent or encumbered by June 30, 2007 may be requested for carryforward to the next fiscal year, provided that they are for the same purpose for which they were originally budgeted.

Online departments can verify the need for requests for carryforward by checking Sub-Funds Table Maintenance Screen 5055. If the sub-fund's All-Years Option = N, a request is required. Off-line departments should call their Fund Accounting Supervisors for assistance.

The carryforward requests (format as below) has to be completed and reviewed with a print-out of the FAMIS screen to **ensure availability of funds before submission** to the Controller's Office on **August 24, 2007**.

If you have any questions or need the carryforward request excel template, contact the Fund Accounting Supervisor assigned to your department.

**CARRYFORWARD REQUEST FORM**

DEPARTMENT	Fund Type/ Fund/Sub Fund	Project /Work Phase	SUB OBJ	INDEX CODE	AMOUNT REQUESTED	DEPARTMENT JUSTIFICATION

**\*Actions:**

A = Approved      D = Denied      E = Encumbered Already      F=Funded through other Sources

**\*Priorities**

1 = Funded from Other Sources      2 = Restrictive Funds (Legal documents required)

3 = Work already in progress/committed but not yet fully encumbered

4 = One time issue, no other legal funds available      5 = Non-emergency one time issue

**Exhibit 2**  
**City and County of San Francisco**  
**FY 2006-07 Closing Schedule - Key Dates**

Task #	Due Date	Task Description	Responsibility	Contact
1	May-08-07	Year-End Close and New Year Processing Workshop 2:30-4 p.m.	Controller's Office	Frances Lee/Tristan Levarado/Alan Pavkovic/ Mary Fitzpatrick/Carmen Le Franc/Bill Jones
2	May-16 to May-23-07	Selected departments will be notified to pull documents and be ready for external auditor review May 21-June 29, depending on auditor and department schedule	Controller's Office & Auditors	Carmen Le Franc
3	May-28-07	Index Code Recast in Famis	Controller's Office	Leo Casipit
4	Jun-26-07	Begin issuing User Security Turnaround Reports for FAMIS, ADPICS and FAACS to departments	Controller's Office	Lina Tacorda/ Annette Reardon
5	Jul-01-07	New fiscal year is open for posting in FAMIS	FYI Only	Leo Casipit
6	Jul-01-07	Cash Receipts entries will go into the approval path for approximately 2 to 3 weeks - FLASH will be issued	Controller's Office & All Departments	Ed Manuel
7	Jul-13-07	Last day - Default month is June 2007	FYI Only	Leo Casipit
8	Jul-13-07	Analytical Reports available to identify potential items for YE adjustments and variance reporting	Controller's Office & All Departments	Carmen Le Franc
9	Jul-16-07	Departments begin returning the User Security Turnaround Reports for FAMIS, ADPICS and FAACS. Must be signed by Department Head or CFO and department security liaison.	Departments	Lina Tacorda/ Anna Yu/Annette Reardon
10	Jul-16-07	First day - Default month is July 2007	FYI Only	Leo Casipit
11	Jul-20-07	Complete Workshops on Equipment and CIP updates in FAACS	Departments	Carmen Le Franc
12	Jul-31-07	Full Board adoption of FY 2007-08 Annual Appropriation Ordinance	FYI Only	Todd Rydstrom
13	Aug-01-07	First day - Default month will be August 2007	FYI Only	Leo Casipit
14	Aug-8-07 (Wed)	Interface to FAMIS FP 01-2008 (July 2007) any changes made by the Board (technical adjustments, savings, add backs, and reserves) and the changes required by the recently adopted MOUs	Controller's Office	Todd Rydstrom
15	Aug-10-07 (Fri)	<b>Last day for departments to post documents into fiscal period 12-2007 (input period 06-2007)</b>	All Departments	Fund Accountants
16	Aug-20-07 (Mon)	<b>Second FM 12-2007 opened for additional postings, such as material transactions, including accruals of unpaid material expenditures for goods and services received on or before June 30, 2007. Complete posting including entries resulting from reconciliation and analyticals.</b>	Controller's Office	Fund Accountants/Grant Personnel
17	Aug-22-07 (Wed)	<b>Last day for departments to post documents into fiscal period 12-2007 (2nd and FINAL fm 12 closed to departments)</b>	Controller's Office	Fund Accountants/Grant Personnel

**Exhibit 2**  
**City and County of San Francisco**  
**FY 2006-07 Closing Schedule - Key Dates**

18	Aug-27-07 (Mon) to Sep-10-07 (Mon)	Fiscal month 13 is open till September 10 for <b>AUDIT RELATED</b> adjustments for material and pre-approved transactions, including accruals of material (greater than \$100,000) expenditures for goods & services received on or before June 30, 2007 and paid after August 24, 2007 - must include encumbrance document number in the notepad if there is a related encumbrance	All departments and Controller's Office	Mary Fitzpatrick/ Carmen Le Franc
19	Sep-12-07	Month 13 is closed at 5 p.m.	Controller's Office	Carmen Le Franc
20	Sep-24-07 (Monday)	<b>Draft Financial Statements, including all Notes to F/S, for each segment due to Controller's Office and to External Auditors</b>	Separately audited departments	Mary Fitzpatrick/ Carmen Le Franc
21	Sep-25-07	Close outstanding (both regular & work order) encumbrances not approved for carryforward.	Controller's Office	Leo Casipit
22	Sep-28-07	Run automated carryforward of requesting department's appropriation to support the approved (both regular & work order) encumbrance balances (FAML 9820).	Controller's Office	Leo Casipit
23	Oct-01-07	Run carryforward of performing departments appropriation to support the approved requesting department's work order balances.	Controller's Office	Leo Casipit
24	Oct-05-07	Final Analyticals due - based on October 2 EIS Reports	Controller's Staff	Grant Personnel/Alan Pavkovic/Todd Rydstrom/Wing Leung/Carmen Le Franc
25	Oct-26-07 (Friday)	<b>Final Printed Financial Statement for each segment due to Controller's Office</b>	Separately audited departments	Mary Fitzpatrick/ Carmen Le Franc
26	Nov-21-07 (Wed)	<b>Submit CAFR to the Board</b>	Controller's Office	Mary Fitzpatrick/ Carmen Le Franc
27	Jan-31-08	<b>Issue Single Audit Report for the year ended 6/30/07</b>	Controller's Office & Auditors	Frances Lee/ Shirley Giang
28	Feb-07-08	Draft Management Letters Due to Controller's Office	Controller's Office & Auditors	Mary Fitzpatrick/ Carmen Le Franc
29	Feb-28-08	Final Management Letters Due to Controller's Office	Controller's Office & Auditors	Mary Fitzpatrick/ Carmen Le Franc
30	Mar-17-08	Single Audit & Final Management Letters Presented to the Government Audit and Oversight Committee	Controller's Office, Selected Departments, & Auditors	Mary Fitzpatrick/ Carmen Le Franc



**Exhibit 2**  
**City and County of San Francisco**  
**FY 2006-07 Closing Schedule - Key Dates**

		Schedule for Workers Compensation and General Liability Study:	
Sep-7-07		-Preliminary draft report of the Workers Compensation Study	
Sep-7-07		-Preliminary draft report of the General Liability Study	
Oct-12-07		-Final report of the Workers Compensation Study	
Oct-19-07		-Final report of the Workers Compensation Budget Analysis for Payment Year 2007/2008	
Oct-19-07		-Final report of the General Liability Study	



**ATTACHMENT A**  
**TRANSACTIONS TO RECORD YEAR-END ACCRUAL OF EXPENDITURES**  
**After automated carryover of encumbrances to next fiscal year**

S GEN LEDGER ACCT	TITLE
131	INTERFUND RECEIVABLES
202	ACCOUNTS PAYABLE
231	INTERFUND PAYABLES
349	RESERVED FOR ENCUMBRANCES
349ADJ	RESERVED FOR ENCUMBRANCES (GL 471)
379	RESERVE FOR APPROPRIATION (NET OF ENC)
399	UNRESERVED-AVAILABLE FOR APPROPRIATION
431	ACTUAL USES
433	ACTUAL USES-GAAP ONLY
470	ENCUMBRANCES
471	ENCUMBRANCES W/O DOCUMENT DETAIL

**Year-end Accrual PROCESS:**

**1. ALL FUND TYPES:**

a. To accrue at year-end expenditures previously encumbered:

TC 665	DR	431	Actual Uses (Budget & GAAP)
	CR	202	Accounts Payable
TC 626	DR	349ADJ	RESERVED FOR ENCUMBRANCES-AUD ADJ
	CR	471	ENCUMBRANCES W/O DOCUMENT DETAIL

OR

Requesting Department:			
TC 667	DR	431	Actual Uses (Budget & GAAP)
	CR	231	INTERFUND PAYABLES
TC 626	DR	349ADJ	RESERVED FOR ENCUMBRANCES-AUD ADJ
	CR	471	ENCUMBRANCES W/O DOCUMENT DETAIL

Performing Department:			
TC 667R	DR	131	INTERFUND RECEIVABLES
	CR	431	Actual Uses (Budget & GAAP)

b. To accrue at year-end direct expenditures (not previously encumbered):

TC 665	DR	431	Actual Uses (Budget & GAAP)
	CR	202	Accounts Payable

OR

Requesting Department:			
TC 667	DR	431	Actual Uses (Budget & GAAP)
	CR	231	INTERFUND PAYABLES

Performing Department:			
TC 667R	DR	131	INTERFUND RECEIVABLES
	CR	431	Actual Uses (Budget & GAAP)

ATTACHMENT A  
**TRANSACTIONS TO RECORD YEAR-END ACCRUAL OF EXPENDITURES**  
**After automated carryover of encumbrances to next fiscal year**

FAML5400 V5.1                      CITY AND COUNTY OF SAN FRANCISCO--NFAMIS                      05/22/2006  
 LINK TO:    TRANSACTION CODES    5:45 PM

TRANSACTION CODE : 665  
 INCREASE EXPENDITURE(BUDGET/GAAP)/CREDIT GL ACCTS W/O SUBSID (NP REVERSAL->666)  
 ----- FIELD EDITS -----  
 T/C SFX : 3    DOC REF : 3    INDEX : 1    SUBOBJ : 1    PROJ : 2    GRANT : 2  
 USERCD : 2    VENDOR : 0    G/L : 1    SUBSID : 0    BANK : 0    TREAS : 0  
 CURR CODE : 0    DESC : 1    START : 0    END : 0    SUBOBJ TYPE : E EXPEN  
 INPUT RANGES: INDEX : 0    SUBOBJ : 0  
 ----- GENERATED TRANSACTIONS -----                      DEBIT/CREDIT PAIRS -----  
 REBATE :                      LIQUIDATION :                      1 : DR 1 1 431    CR 2 000004  
 REVERSAL : 666 A    VALUE GAIN/LOSS : 0                      2 : DR 2 3 000000    CR 3 000000  
 ----- FINANCIAL FILE UPDATES -----                      OTHER INDICATORS -----  
 DOCUMENT 1 : 0                      DOCUMENT 2 : 0                      TREASURER'S ACCOUNT : 0  
 CASH CTL 1 : 1 46 2                      CASH CTL 2 : 0                      INVOICE HISTORY : 0  
 VENDOR 1 : 0                      VENDOR 2 : 0                      DISBURSEMENT TYPE : 0  
 ALLOTMENT : 1 36 1                      SPEND PLAN : 1 36 1                      BANK ACTIVITY : 0  
 PROJECT : 1 36 1                      GRANT : 1 36 1                      FUTURE YEAR POST : Y  
 OPERATING : 1    1                      SUBSIDIARY : 0                      DOC REF LOOKUP G/L :  
     TRANSACTION CODE GROUPS : 47 86 99

FAML5400 V5.1                      CITY AND COUNTY OF SAN FRANCISCO--NFAMIS                      05/22/2006  
 LINK TO:    TRANSACTION CODES    5:47 PM

TRANSACTION CODE : 666  
 REVERSE EXPENDITURE(BUDGET/GAAP) ACCRUAL (AUTO GENERATED BY TC 665)  
 ----- FIELD EDITS -----  
 T/C SFX : 5    DOC REF : 3    INDEX : 1    SUBOBJ : 1    PROJ : 2    GRANT : 2  
 USERCD : 2    VENDOR : 0    G/L : 1    SUBSID : 0    BANK : 0    TREAS : 0  
 CURR CODE : 0    DESC : 1    START : 0    END : 0    SUBOBJ TYPE : E EXPEN  
 INPUT RANGES: INDEX : 0    SUBOBJ : 0  
 ----- GENERATED TRANSACTIONS -----                      DEBIT/CREDIT PAIRS -----  
 REBATE :                      LIQUIDATION :                      1 : DR 1 2 000004    CR 1 431  
 REVERSAL :                      VALUE GAIN/LOSS : 0                      2 : DR 2 4 000000    CR 4 000000  
 ----- FINANCIAL FILE UPDATES -----                      OTHER INDICATORS -----  
 DOCUMENT 1 : 3 01 0                      DOCUMENT 2 : 0                      TREASURER'S ACCOUNT : 0  
 CASH CTL 1 : 1 46 1                      CASH CTL 2 : 0                      INVOICE HISTORY : 0  
 VENDOR 1 : 0                      VENDOR 2 : 0                      DISBURSEMENT TYPE : 0  
 ALLOTMENT : 1 36 2                      SPEND PLAN : 1 36 2                      BANK ACTIVITY : 0  
 PROJECT : 1 36 2                      GRANT : 1 36 2                      FUTURE YEAR POST : Y  
 OPERATING : 1    2                      SUBSIDIARY : 0                      DOC REF LOOKUP G/L :  
     TRANSACTION CODE GROUPS : 47 86 99

**ATTACHMENT A**  
**TRANSACTIONS TO RECORD YEAR-END ACCRUAL OF EXPENDITURES**  
**After automated carryover of encumbrances to next fiscal year**

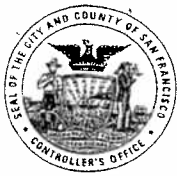
FAML5400 V5.1                      CITY AND COUNTY OF SAN FRANCISCO--NFAMIS                      05/22/2006  
LINK TO:    TRANSACTION CODES    5:50 PM

TRANSACTION CODE : 626  
REDUCE YEAR-END ENCUMBRANCES W/O DOCUMENT UPDATE (NP REVERSAL->TC 625)  
----- FIELD EDITS -----  
T/C SFX : 3    DOC REF : 3    INDEX : 1    SUBOBJ : 1    PROJ : 2    GRANT : 2  
USERCD : 2    VENDOR : 0    G/L : 0    SUBSID : 0    BANK : 0    TREAS : 0  
CURR CODE : 0    DESC : 1    START : 0    END : 0    SUBOBJ TYPE : E EXPEN  
INPUT RANGES: INDEX : 0    SUBOBJ : 0  
----- GENERATED TRANSACTIONS -----                      DEBIT/CREDIT PAIRS -----  
REBATE :                      LIQUIDATION :                      1 : DR 1 1 349ADJ    CR 1 471  
REVERSAL : 625 A    VALUE GAIN/LOSS : 0                      2 : DR 0 0                      CR 0  
----- FINANCIAL FILE UPDATES -----                      OTHER INDICATORS -----  
DOCUMENT 1 : 0                      DOCUMENT 2 : 0                      TREASURER'S ACCOUNT : 0  
CASH CTL 1 : 0                      CASH CTL 2 : 0                      INVOICE HISTORY : 0  
VENDOR 1 : 0                      VENDOR 2 : 0                      DISBURSEMENT TYPE : 0  
ALLOTMENT : 1 37 2                      SPEND PLAN : 1 36 2                      BANK ACTIVITY : 0  
PROJECT : 1 37 2                      GRANT : 1 36 2                      FUTURE YEAR POST : Y  
OPERATING : 1 2                      SUBSIDIARY : 0                      DOC REF LOOKUP G/L :  
TRANSACTION CODE GROUPS : 47 86 99

FAML5400 V5.1                      CITY AND COUNTY OF SAN FRANCISCO--NFAMIS                      05/22/2006  
LINK TO:    TRANSACTION CODES    5:51 PM

TRANSACTION CODE : 625  
REVERSE EXPENDITURE(BUDGET/GAAP) ACCRUAL (AUTO GENERATED BY TC 665)  
----- FIELD EDITS -----  
T/C SFX : 5    DOC REF : 3    INDEX : 1    SUBOBJ : 1    PROJ : 2    GRANT : 2  
USERCD : 2    VENDOR : 0    G/L : 1    SUBSID : 0    BANK : 0    TREAS : 0  
CURR CODE : 0    DESC : 1    START : 0    END : 0    SUBOBJ TYPE : E EXPEN  
INPUT RANGES: INDEX : 0    SUBOBJ : 0  
----- GENERATED TRANSACTIONS -----                      DEBIT/CREDIT PAIRS -----  
REBATE :                      LIQUIDATION :                      1 : DR 1 1 471                      CR 1 349ADJ  
REVERSAL :                      VALUE GAIN/LOSS : 0                      2 : DR 0 0                      CR 0  
----- FINANCIAL FILE UPDATES -----                      OTHER INDICATORS -----  
DOCUMENT 1 : 3 01 0                      DOCUMENT 2 : 0                      TREASURER'S ACCOUNT : 0  
CASH CTL 1 : 0                      CASH CTL 2 : 0                      INVOICE HISTORY : 0  
VENDOR 1 : 0                      VENDOR 2 : 0                      DISBURSEMENT TYPE : 0  
ALLOTMENT : 1 37 1                      SPEND PLAN : 1 37 1                      BANK ACTIVITY : 0  
PROJECT : 1 37 1                      GRANT : 1 37 1                      FUTURE YEAR POST : Y  
OPERATING : 1 1                      SUBSIDIARY : 0                      DOC REF LOOKUP G/L :  
TRANSACTION CODE GROUPS : 47 86 99






Edward Harrington  
Controller

Monique Zmuda  
Deputy Controller

ATTACHMENT B

**TO:** Departmental Accounting Contact  
**FROM:** Peter Chiong, Cash & Reconciliation Unit  Manager  
**DATE:** May 8, 2007  
**SUBJECT:** Year-end Cash Receipts

This memorandum is to provide departments with guidelines for recording cash receipts during the closing period of fiscal year 2006-2007.

**Cash received on or before June 30, 2007**

Department should deposit all receipts to the bank by June 30, 2007. Online departments should record the bank deposit in FAMIS on the same day of the deposit. Departments that are not on line should submit the Receipts Processing Forms (RPF) to the Controller's Office before 3:00 P.M. on the day of deposit. The Controller's Office will also faxed RPF's at 554-7531.

Departments are reminded to record cash receipt in the same fiscal period as the deposit to the bank. Cash deposits on or before June 30, 2007 should be recorded in FAMIS as FM12-07 (June 2007) transactions. Cash deposits on and after July 1, 2007 should be recorded as FM01-08 (July 2007) transactions.

The Controller's Office will be contacting departments that have problems depositing their cash receipts to the bank on the day of receipt. If you have a large receipt on June 30, 2007 and cannot deposit to the bank on that day, please call Ed Manuel at 554-7504.

**Revenue earned but not received:**

Departments should record as receivables any revenue earned but not yet received as of June 30, 2007. A listing of transaction codes in ONLINE FAMIS for recording revenue receivables is shown on the next page. When the related cash is received, departments must record the transaction as a reduction of receivables.

Transactions for recording revenue receivables:

<u>T/C</u>	<u>Description</u>
508	Increase Revenue Receivables with Subsidiary (Non-Grant)
518	Credit Revenue and Debit GL Account Without Subsidiary
526	Increase Recognition of Deferred Grants/Subvention Revenues (GL222-223)
528	Increase Periodic Accrual of Grants, Subvented & Allocated Rev (GL120-123)
538	Credit Revenue and Debit GL Accounts with Subsidiary
548	Increase Revenue & Decrease Current Liability with Doc. & Subsidiary


If you have any questions, please call Ed Manuel at 554-7504.





# Preparing Purchasing Documents for Fiscal Year 2008

May 8, 2007



City and County of San Francisco  
Office of Contract Administration  
Purchasing

Preparing Purchasing Documents  
For Fiscal Year 2008

Presented by  
Bill Jones, Assistant Director  
May 8, 2007

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### FAMIS-Purchasing Document Posting Dates

- Online Dept. FY 08
  - June 11
    - BPOs and Contract Direct POs Effective date MUST be 07/01/2007 or later
  - June 11
    - BPOs to approval paths
  - June 25
    - Contract POs to approval paths
  - July 2
    - Purchase Order Releases for posting to FAMIS
- Non-online Dept
  - June 11
    - FY 08 BPOs, Contract Blanket and Release Forms to Purchasing for review and approval
  - Posting FAMIS-Purchasing Docs for FY 08
    - July 2
      - Estimated date. Actual date set by Board of Supervisors adoption of budget

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Processing Reminders

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# Preparing Purchasing Documents for Fiscal Year 2008

May 8, 2007

## Departmental Blanket Purchase Order (DBPOs)

- DBPOs do not encumber funds, PO Releases do.
- Obtain approval for future purchases from a vendor for a time and dollar limit.
- Use to track Professional Services Contract (PSC) that span multiple FYs.
- One DBPO for one contract and amendments
- Obtain favorable terms from vendors and include in the DBPO such as:
  - Discount Pricing off of retail.
  - Prompt Payment discount.
  - FOB Destination Point "preferred."
  - Description of the product or service

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## Purchase Order Releases against DBPOs

- Must issue PO Releases against Blankets to encumber funds before orders are placed with vendor (Charter §3.105).
- PO Releases created in ADPICs, Screen 2360.
- Invoicing: Single Order or Progress Payment, minimize change orders.

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## Direct Voucher (DV/DV) Processing

- DV/DV payments for small purchases less than \$200, no Purchasing review.
- DV/DV over \$200 (exceptions) reviewed by Purchasing and requires departments to provide justification in the note pad.
- All transactions should be with compliant vendors.



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# Preparing Purchasing Documents for Fiscal Year 2008

May 8, 2007

## Delegated Departmental Purchasing (formerly known as Prop Q)

- Departments can issue direct POs following the DDP guidelines for up to \$10,000 (tax and shipping included), no professional services.
- Responsibility of the issuing department.
- Purchasing Authority codes are PROPQ-BID or PROPQ-NO BID.
- Department Heads submit a roster of the employees who are authorized, and those employees should file Form 700, Statement of Economic Interests.
- Employees are required to attend Training Classes: next class in the fall.

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## Approval Path Requirements

- Documents in ADPICS and FAMIS must be approved online by at least one departmental approver. The approver must be different than the initiator.



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## OCA Sole Source Waiver Form: P-21.5(b) Sole Source



- Sole Source Waiver required for transactions over \$10,000 when there is no bidding or an Admin. Code exception.
- Follow the instructions for completing the waiver.
- Include the transaction number when possible.
- Include the approved waiver when submitting the FAMIS-Purchasing transaction.

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# Preparing Purchasing Documents for Fiscal Year 2008

May 8, 2007

## Master and Multi-Year Contracts Documentation

- Competitively bid.
- Approved by an OCA Sole Source Waiver (includes §21.30 Software).
- Admin. Code, §§ 21.5 Other Purchases, 21.16 Reciprocal/Other Public Agencies.
- Contracts with an anticipated term of 10 years or more and/or anticipated value estimated to be \$10,000,000 or more must have Board of Supervisors' approval.

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## Computer Store and IT Purchases

Computer Store and IT purchases are processed by the IT buyers. Include with the requisition the following items:

- Fax approved COIT quotes to 554-4047 or 554-4807 as requisitions are posted.
- Input information to requisition as it appears on the quote, with quantity, part numbers, and complete detailed descriptions.
- Do not input all items on one line with a total dollar figure.
- For monitor orders, always add an additional line item for recycling charges.
- After last line item: input the quote number, person quoting, expiration date and COIT fee.

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For questions or assistance, please contact the following IT buyers:

- Marybeth Long, Senior Purchaser, 554-6701
- Patrick Rice, Purchaser, 554-6734
- Diane Handa, Assistant Purchaser, 554-6913

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# Preparing Purchasing Documents for Fiscal Year 2008

May 8, 2007

## Vehicle and Heavy Equipment Purchases

Vehicles and heavy equipment are processed by the centralized fleet buyers. Dept. should include the following items in the requisition package:

- Screen print FAMIS-Purchasing requisition .
- Separate line item for tire tax and extended warranties.
- Approved equipment budget number, substitution approvals, carry forward approvals, etc.
- Fleet approval from Admin. Services.
- Clean Air Approval from Environment unless the vehicle is fueled by compressed natural gas or electric. Hybrids require approval.
- Technical specifications with an email copy (Word Document attachment) to the fleet buyers.

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If you have questions, please email or call the fleet buyers:

- Judy Wong, Supervising Purchaser, 554-6258  
- judy.wong@sfgov.org
- Ray Low, Senior Purchaser, 554-7873  
- raymond.low@sfgov.org
- Daisy Aguallo, Purchaser, 554-6714  
- daisy.aguallo@sfgov.org

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## Professional Service and Maintenance Agreements

- Maintenance, Lease, Service and Professional Service Agreements must be established in ADPICS as BPOs or POs. Prefer BPOs, required for multi-FY contracts.
- Include the contract P-500 or P-501 Checklist, and complete attachments (with the ADPICS document numbers).
- DBOs notepads should include supporting justification.
- FAMIS is used for construction (with liens/retention), refunds, travel, training, claims, employee reimbursement, court related payments, membership, non official advertising, postage, dues, periodicals, subscriptions and utilities .

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# Preparing Purchasing Documents for Fiscal Year 2008

May 8, 2007

## Vendor Compliance Reminders

- **Business Tax Status**
  - Contact Tax Representative, 554-6718, or general tax assistance, 554-4400.
- **HRC Form 3**
  - Required to the extend Local Business Enterprise program applies (Chapter 14B). HRC Form 3 should be maintained in your contract files.
  - New legislation and guidelines from HRC
- **Equal Benefits Ordinance**
- **W-9 Request for Taxpayer Identification Number and Certification**
- **Minimum Compensation Ordinance (MCO)**
  - <http://www.sigov.org/olse> or call 554-6237
- **Health Care Accountability Ordinance (HCAO)**
  - <http://www.sigov.org/olse> or call 554-6237.
- **Sweatfree Contracting - Garments** ([www.sigov.org/oca](http://www.sigov.org/oca))
- **Slavery Ordinance** - Textile, financial, insurance

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Copying a Blanket Purchase Order for FY 2008  
See attached instructions



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**Copying a Blanket Purchase Order  
FY 07-08**

**NOTE: These instructions have changed significantly due to the system upgrade.  
Please read all the instructions before starting to copy blankets.**

**Blanket Purchase Order Header (2342)**

1. Link to Screen 2456 Blanket Purchase Orders (BPOs) By Department Inquiry.
  2. Enter the department code in the DEPARTMENT Field and enter 7/2/07 as the "TO" EXPIRATION DATE.
  3. Press the ENTER key; the system will display a list of BPOs in Vendor Name sequence.
  4. Locate and mark for selection with an "S", the BPO you want to copy.
  5. Press the **F6** key to display the BPO, Screen 2342.
  6. Review the BPO, and verify that it is for the vendor and department you desire.
  7. Verify that the F8 key displays "**F8-COPY**"; if the F8 key displays "**F8-SEL TERMS**" press the **F11** key.
  8. Re-position the cursor to the "**EFFECTIVE DATE**" field and change the date in this field to "**07/01/2007**." **Note:** Do not attempt to save this date change. You must simply type over the existing date. Then enter "B" into the "COPY TYPE" field. Do not save the "B" either. Simply have it on the screen.
  9. Press the **F8** key to copy the BPO
- A message should display at the bottom of the screen, confirming that the BPO was successfully copied. The message will inform you of the number.
  - The copy feature copies the 2342, 2348, 2349, 2341 and 2343 screens, the header, the detail, and the security, respectively.
  - Because the new BPO is not posted, you can change most of the copied data.
  - Some of the fields you want to check for modification are:

**On Screen 2342 (Blanket Header)**

- EFFECTIVE DATE
- EXPIRATION DATE
- DISCOUNT TERMS
- CONTRACT AMOUNT
- BPO TITLE (If the screen says CONVERTED BPO, be sure to change it.)
- BUYER ID (A buyer code is now required. For departmental blankets use "N/A" for the buyer code since the buyer is not applicable in that case.)

**On Screen 2348 (Blanket Detail)**

- COMMODITY CODE (Is this the most current code you can use?)
- UNIT COST

**On Screen 2349 (Blanket Schedule Detail)**

- ALL OVERRIDE Fields should be set to "Y"

**On Screen 2341 (BPO Department Security)**

- Verify that the BPO ALLOCATION AMOUNT is still accurate

**On Screen 2343 (User Security)**

- Verify that the CALL AUTHORIZATION AMOUNT still accurate
- Make sure all USERIDs are current

