



City and County of San Francisco

Office of the Treasurer and Tax Collector (TTX)

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Purpose of Guidelines:

The purpose of this document is to provide guidance to City departments to facilitate compliance with the City's new bank account structure.

As discussed in the citywide banking presentation in September 2013 and in conjunction with the new banking contracts, the Banking Section of the Office of the Treasurer and Tax Collector Office (TTX) has modified the City's current bank account architecture to achieve a better and more efficient bank account set up throughout the City. This endeavor included the restructuring of the FAMIS General Ledger (GL) numbering scheme assigned to appropriate bank accounts.

I. FAMIS BANK GL NUMBER:

Departments are instructed to use the new FAMIS GL numbers which correspond to various bank accounts under the Treasurer's Group of Accounts (TGOA). The new FAMIS GL numbering scheme groups the department's bank accounts to:

- a. allow ease in creating and summarizing EIS bank account reports for bank reconciliation purposes, and
- b. make it easier for everyone to recognize the department owning the particular series of bank accounts and identify the type of bank account.

To illustrate:

Dept	Bank Acct #	Acct Name	Old FAMIS GL #	New FAMIS GL #
PUC	XXXXX-01259	Summary Acct	N/A	1440
PUC	XXXXX-21926	Depository	1129	1440D1
PUC	XXXXX-80874	EBPP Credits	1174	1440D2
PUC	XXXXX-33796	Online Payments	1096	1440C1
PUC	XXXXX-80789	OTC Credit Card	1189	1440C2

In the above illustration, the old FAMIS GL numbering scheme does not readily indicate the department owning the bank account nor the type of bank account – whether it is a depository account, credit card, etc. With the new FAMIS GL# configuration, both pieces of information are recognizable in the GL string. Although FAMIS can only take 6 digits in the FAMIS Bank GL field, the new GL string is more informative and effective since it indicates the following:

14	represents the FAMIS GL grouping of the account (14 being Cash in Bank)
40	represents the department's assigned number
D, C, or P	indicates the bank account type as follows: "D" stands for Depository account relating to cash and checks deposits; "C" stands for Settlement account relating to Credit Card, Debit Card, and E-check transactions; "P" for Payment or Disbursing account.
1, 2, 3 to 9	indicates the number of bank account in that type. In very rare cases, departments may reach the "9 th " account in a particular type in which case, the 6 th digit will utilize alpha characters (A-Z).

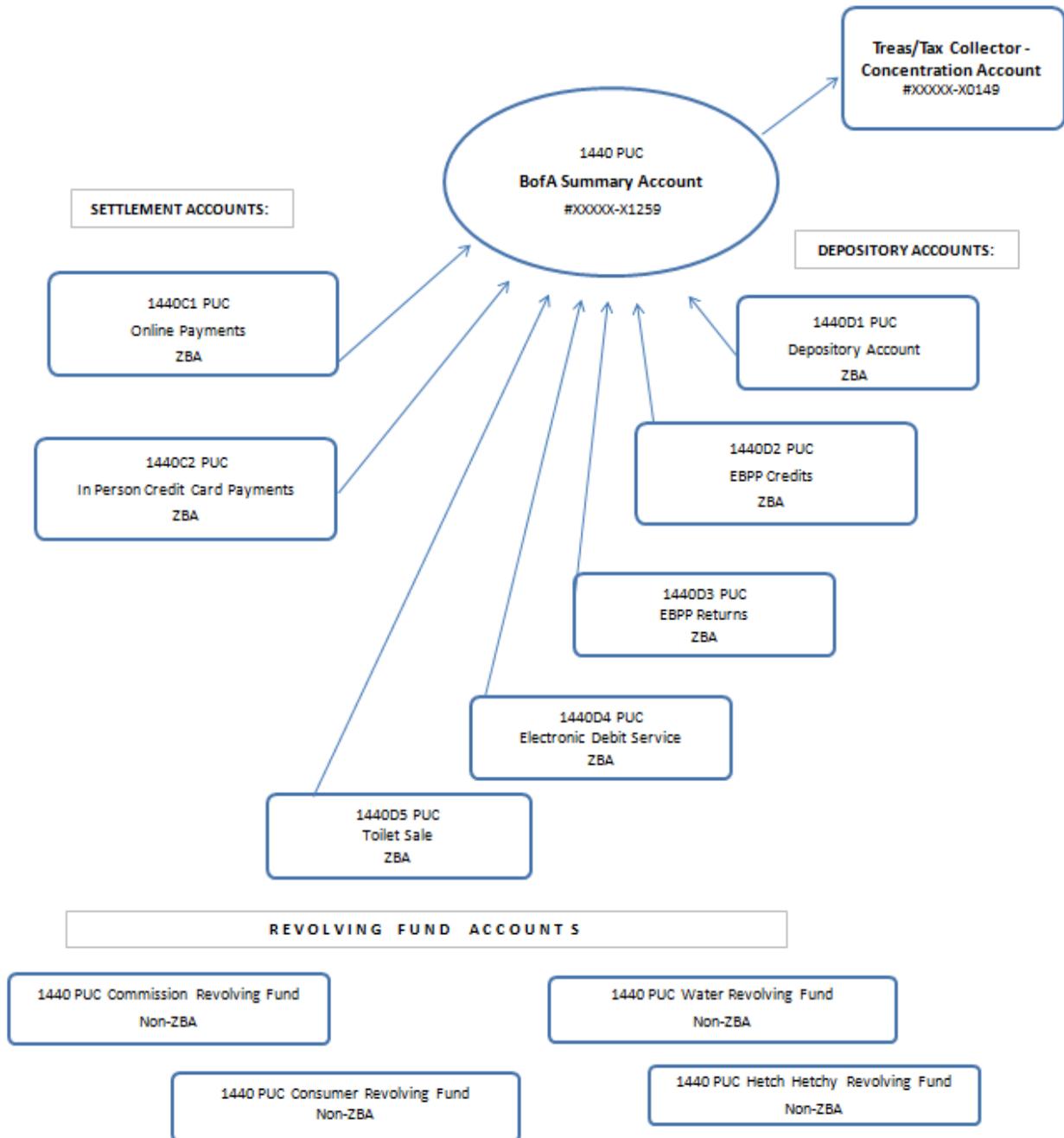
II. DEPARTMENT SUMMARY ACCOUNT

Departments with major cash flow activities are assigned a departmental summary account. This summary account serves as the “department’s concentration account” where each department’s Zero Balance Account (ZBA) accounts (that can be Depository, Credit Card Settlement, or Disbursing) roll up at the end of the day. These summary accounts are reported into TTX Investment’s Daily Cash Positioning Worksheet (CPW) instead of the individual ZBA accounts. (See next page for an illustration of the account structure.)

Note that the GL# assigned to the Summary Account is only 4 digits (1440) compared to the other accounts. This is to make the Summary Account distinct from the rest of the bank accounts.

Department Summary Account illustration:

EXAMPLE:



Department Accounts and Reporting Structure in the CPW

Assume PUC has 8 ZBA accounts:

ZBA Accounts Reported in the Old CPW Format	ZBA Accounts Not Reported in the Old CPW Format	ZBA Accounts Reported in the New CPW Format	Comments and Explanations
1 PUC Online Payments			Based on the large amount of monies flowing, these 5 accounts were reported as individual accounts in the CPW. Accounts #6 & #7 below were not reported due to low dollar activities.
2 PUC In Person Credit Card			
3 PUC Depository Account			
4 PUC EBPP Credits			
5 PUC Electronic Debit			
	6 PUC Toilet Sale		These 2 accounts were not reported in the CPW.
	7 PUC EBPP Returns		
		8 PUC Summary Account	<p>At the end of each day, all 7 PUC accounts roll up to this summary account so there is no need to choose and pick the ZBA accounts that should be included in the CPW. Behind the scenes, accounts #1-7 are included in the total of account #8 which is being reported in the CPW.</p> <p>If PUC deletes one of the 7 accounts or add a new one, the CPW reporting structure need not be changed.</p>

III. DEPARTMENT DEPOSITORY ACCOUNT

All departments were provided new deposit slips and endorsement stamps whether they remained depositing into bank account XXXX-80051 or given their own depository account. For ease of bank reconciliation and activity tracking, each department which actively deposits into bank account XXXXX-80051 (GL 1408D2 or old GL 1051) is assigned its own depository account.

It was necessary to standardize the numbering scheme shown on all of the deposit slips so that there is uniformity when departments are processing their FAMIS entries. Before the bank account GL restructuring project, departments used different reference points from the deposit slips when recording their entries in FAMIS.

See the following section for details on the new deposit slip structure.

IV. DEPOSIT SLIP STRUCTURE AND FAMIS ENTRY

a) DEPOSIT SLIP REFERENCE NUMBERS:

To complement the new bank account architecture and to standardize the sequential numbering of all deposits slips, TTX has assigned the categories below to meet city department needs and has applied specific rules over the deposit slips. This structure enables each user to identify the depositing department in FAMIS and Cash Pro, the online portal for Bank of America. This method is especially important for those smaller departments still depositing into GL 1408D2 (old 1051), a TTX owned bank account which is used citywide. In the new scheme, users can still identify the department but avoid any reconciliation issues that would have linked a deposit to TTX.

Below are samples of deposit slips by category type. Please note the differences in reference numbers:

1. MTA department

Reference number begins with a 2 character Division followed by a 2 character revenue stream. Additionally, we have customized the rule to fit the needs of MTA emphasizing reporting by Division and revenue stream. This way, MTA is able to easily prepare reports and get a quick overview of their daily collections by revenue stream.

MTA Depository Account

REFERENCE NO				STANDARD BANK NO				DEPOSITORY ACCT																		
4	1	4	1	x	x	x	x	5	1	0	0	0	0	8	5	9	X	X	X	X	X	8	0	0	5	9
DIV		REV STR		RANDOM SEQ NO																						

2. GSA departments

Reference Number begins with the depositing department's 2 character Department ID (GSA #70), followed by a 2 character secondary Department ID (specific departments within the GSA organization), and a 4 character random sequence number. Since GSA supports several smaller City departments, the secondary Department ID identifies which specific GSA department owns the deposit.

Building Operation, Dept. #06

GSA Depository Account

REFERENCE NO				STANDARD BANK NO				DEPOSITORY ACCT NO/																		
7	0	0	6	X	X	X	X	5	1	0	0	0	0	8	5	9	X	X	X	X	X	0	1	0	5	6
DEPT ID		RANDOM SEQUENCE NO																								

3. All Other Departments with Individual Depository Accounts (SFO, DPH, etc.)

Reference number begins with the department's 2 character ID followed by a 6 character random sequence number.

Example: SFO

SFO Depository Account

REFERENCE NO				STANDARD BANK NO				DEPOSITORY ACCT NO																		
2	7	x	x	x	x	x	x	5	1	0	0	0	0	8	5	9	X	X	X	X	X	2	1	9	0	7
DEPT ID		RANDOM SEQUENCE NO																								

4. Departments depositing into the 1408D2 (old 1051) account

Reference number begins with the depositing department's 2 character Department ID, followed by a 6 character random sequence number.

1051 (ex. Planning Dept)

TTX Depository Account

REFERENCE NO				STANDARD BANK NO				DEPOSITORY ACCT NO																		
2	9	x	x	x	x	x	x	5	1	0	0	0	0	8	5	9	X	X	X	X	X	8	0	0	5	1
DEPT ID		RANDOM SEQUENCE NO																								

REORDERING DEPOSIT SLIPS AND SUPPLIES:

TTX needs to maintain and control the reference and sequential numbering when re-ordering deposit slips (irrespective of the bank account number). Therefore, **effective immediately, all deposit slip orders must be submitted to TTX** by sending an email to:

TTX.Bankwires@sfgov.org

Contact information is below:

1. Eric Gatchalian (primary) 415-554-5205
2. Ricardo Cordero (primary) 415-554-4509
3. Back-up 415-554-5411

Each request must include a copy of their last deposit slip to ensure sequence numbers are correct:

DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY

DATE: 3/19/14

CURRENCY	COINS	CHECKS	REMARKS
		3,690.77	

Bank of America

CITY AND COUNTY OF SAN FRANCISCO
1479D1 GSA DEPOSITORY ACCOUNT

Bank of America

TOTAL: 3,690.77

11-35/1218 CA CT258
001
TOTAL ITEMS: 1

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENCLOSED.

\$ 3,690.77

① 7004000 ② 510000859③ 14160④ 01056⑤

USE ROUTING NUMBER FROM YOUR CHECKS FOR AUTOMATIC PAYMENTS. CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

V. DEPARTMENTS' RETURNED ITEMS PROCESSING

a) FOR ALL DEPARTMENTS WITH UNIQUE DEPOSITORY ACCOUNTS:

In the new bank account architecture, a department which is given its own depository account will no longer deposit into GL 1408D2 (1051). In addition, all returned items and adjustments pertaining to the department's own depository account will be debited against that same account. As a result of this change, a department will record their own Non Sufficient Fund (NSF) charges and adjustments. TTX will no longer be retrieving the images of those NSFs and recording the adjustments in FAMIS.

Images of the returned items are available directly to the department thru Cash Pro online.

b) FOR ALL 1408D2 (1051) DEPOSITING DEPARTMENTS:

TTX will continue to process the NSFs on their behalf.

VI. WIRING INSTRUCTIONS

Departments that have their own depository accounts must use those same accounts to accept incoming Electronic Funds Transfers (EFTs) such as Automated Clearing House (ACH) and Fedwire payments. TTX has provided individual wire instructions to each department and those same instructions can be forwarded to current or future senders. By diverting incoming EFTs to each department's new depository account, those funds will be readily identifiable and available to the affected department for recording and posting in FAMIS.

Outgoing wire requests must still go through TTX since depository accounts do not have outgoing ACH and wire payment features.

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