Year End Close Workshop

May 14, 2018
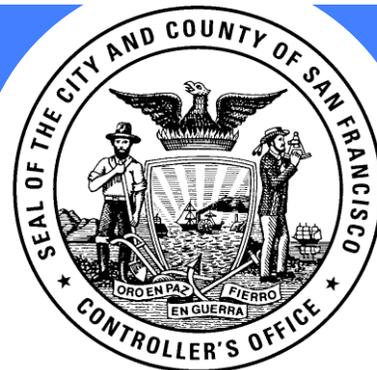
Introduction by Controller

Ben Rosenfield
Office of the Controller

Agenda

- YE Payroll Processing
- F$P Training
- P&P Manual Updates
- FY17-18: Key Dates
- YE Expense Procedures
- Pay Terms
- Encumbrances & Carryforwards
- Sales/Use Tax
- AP & AR Accrual
- A Different Year End in PS (vs. FAMIS)
- Financial Reports & GAAP Updates
- Grants
- Fixed Assets
- Chartfield (COA – Chart of Accounts)
- Supplier Refresher/Cleanup
- OCA Updates

YE Payroll Processing

Christine Beetz
Office of the Controller

Controller's Payroll Division
Fiscal Year-end Processing

2018	JUNE					2018
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

2018	JULY					2018
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	★	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Controller's Payroll Division

<u>FISCAL YEAR END PROCESSING</u>
FIRST SPLIT – SATURDAY, JUNE 30, 2018 (1 DAY)
SECOND SPLIT – SUNDAY, JULY 1, 2018 – FRIDAY, JULY 13, 2018 (13 DAYS)

FIXED AMOUNT DEDUCTIONS (such as Involuntary/Voluntary Deductions, Deferred Compensation, Voluntary Insurance, Service Fees/Union Dues, Charity Deductions, Garnishments) will NOT be taken on the 1st Split pay run. These deductions will be taken at 100% of the fixed amount for the 2nd Split pay run.

PERCENTAGE DEDUCTIONS will be applied on both split pay runs accordingly.

HEALTH INSURANCE will be deducted 100% from the 2nd Split only.

TRANSIT BENEFITS will be deducted 100% from the 2nd Split only.

SHERIFF FLSA OT, FIRE FLSA OT, POLICE FLSA OT, POLICE BACKDATED OT, AND CRT STIPEND – will be paid in the second split.

Controller's Payroll Division

FISCAL YEAR END PROCESSING

PAY DATES –
PPE June 30, 2018 pay run (1st Split) will be Monday, July 23, 2018.
PPE July 13, 2018 pay run (2nd Split) will be Tuesday, July 24, 2018.
- Therefore, employees will receive two deposits (bank, credit union or US Bank Focus pay card).

EMPLOYEE EXPENSE REIMBURSEMENTS –
Will continue to be paid weekly; processing on Monday, and payable to employee on Tuesdays.

PAYROLL SENT TO SF FINANCIALS –
PPE June 30, 2018 pay run (1st Split) will be sent on Friday, July 13th, 2018.
PPE July 13, 2018 pay run (2nd Split) will be sent of Friday, July 20th, 2018.

F$P – Systems Division Training

Raphael Braganza
Office of the Controller

Asset Management: Final Module Go Live

- Asset Management Processing began by Departments
  - May 7, 2018
  - For FY2018
- 46 Department Users have Asset Management Processing role
- In person training class required for access
- Business partner for Policies is AOSD

- Trainings continue in June
  - June 19 from 2 pm – 4:30 pm
  - June 26 from 9 am – 11:30 am
- Please have your CFO or Asset Management manager contact
  - Jan.Crosbie-taylor@sfgov.org to sign up for training

SF Financials & SF Procurement Classes

- Training Class Dates are not in Date Order in Eventbrite (sorry)
- Link to [Knowledge Article](#) to access registration for classes
- Many classes in May are available!
  - Feel free to change your sign up from June to May (in Eventbrite)
- Please sign up by May 18th
  - We may consolidate training sessions after that

Training Class Name	Class Date	Sign Ups
Creating Requisitions	10-May-18	6
Creating Requisitions	22-May-18	2
Creating Requisitions	13-Jun-18	16
Creating Requisitions	27-Jun-18	0

Training Class Name - Data	Class Date	Sign Ups
How to Make Journal Entries	17-May-18	2
How to Make Journal Entries	30-May-18	0
How to Make Journal Entries	21-Jun-18	18
How to Make Journal Entries	21-Jun-18	18

Purchase Orders – Finalizing/Closing, etc.

Purchase Order Open Labs in April were very successful!

- Taught users how to correctly Cancel/Close/Change Order/Finalize department Purchase Orders
  – Began preparation for Year End for departments
  – Users who attended Open Labs and have the PO Admin security Role will keep role
- Job Aid in User Support Knowledge Center for Purchase Order finalizing, closing
  – Search for "year end", as shown below
- Additional training or labs are being planned to assist with Year End
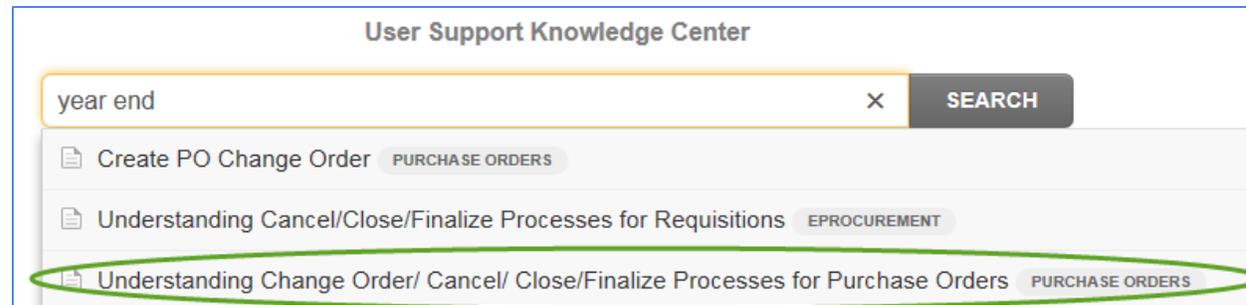
P&P Manual Updates

Raphael Braganza
Office of the Controller

Accounting P&P Manual – May Release

- Last uploaded update was September 2017

- Finalizing manual for release this month, May 2018

  - Note that significant changes on P&P are usually sent via AOSD Flash Alert

- Users will be notified of release via AOSD Flash Alert

  - We will include a change log of significant updates

May Release – Highlights

- **Employee Travel & Business Expenses**
  - **Quote Requirements**
    - **Flash 273**
  - **Travel Authorization Guidelines**
    - **Flash 275**

- **Expenditures**
  - Gift Card Policy
  - Voucher Deletion/Reuse Impacts
    - Flash 281
  - Update Payment Terms

- **Asset Management**
  - Creation of CIP Assets and methodology to place into service

- **Supplier Updates**
  - 1099 Withholding Info
    - Flash 280
  - Paymode FAQs

- **Other**
  - Treasury Offset Program Guidance
  - Update old e-mail contacts, broken links, etc.
  - More links and references to Job Aids and Flash Alerts

Accounting P&P – Frequently Asked Questions

Where is the most updated copy of the P&P uploaded?

- The most recent is uploaded on the Controller's Intranet page at http://famis.sfgov.org/controllerspolicies/

Why does the uploaded copy have a "draft" watermark?

- The manual retains the "draft" watermark as we are continually making updates and revisions/changes.

Do we still have P&P updates between uploads?

- Yes! If your department has any questions on policy not addressed in the uploaded version, please contact your fund accountant.

Who do I contact if I have suggestions, edits, or questions?

- Please contact your fund accountant who will forward content as needed.

FY17-18: Key Dates

Jane Yuan
Office of the Controller

Fiscal Month 12 & 13:

- **Fiscal Month 12 Close –** August 17, 2018 (includes AP and AR accruals, and all adjustments on actuals)

- **Budget Roll –** August 18-19, 2018

- **Fiscal Month 13 Open –** August 20th

  Close – September 14th

- **Note: FM13 will be for GAAP Entries only**

Procurement & Payment

- **Last day to dispatch PO and approve Requisitions and process related change orders in FY18**
  - June 30, 2018

- **Departments complete review and close of FY18 requisitions and PO not being rolled**
  - August 3rd

- **Last AP payment for work executed in Prior Year in FY18**
  - August 10th

Interdepartmental Services (Work Orders)

- **Performing Departments submit billings**
  - Due August 3rd
- **Requesting Departments complete approval of billings**
  - Due August 10th
- **Controller's Office begins review and processing of unresolved workorders**
  - August 15th
- **Controller's Office completes review and finalizes unresolved workorders**
  - August 17th
- **IDS Carryforward Request**
  - Due September 10th
  - To be included with manual appropriation carryforward (see next slide)

Manual Appropriation Carryforwards

- **Manual Appropriation (including IDS) Requests sent to Fund Accountants**
  - Due September 10, 2018

- **Review by Mayor's Office and Fund Accountants**
  - September 10 – 21st

- **Approval by Mayor's Office and Fund Accountants**
  - Complete by September 21st

Grants

- **Single Audit Entrance Conference**
  - June 8th
- **4th Quarter and 3-Column Grant Reconciliation sent to Departments**
  - July 27th
- **Reconciliation reports due from Departments**
  - August 10th
- **3-Column Grant Reconciliation due from Departments**
  - September 13th
- **Issuance of Single Audit Report for FY18**
  - January 25, 2019

FY18 Financial Statement Transactions

Last day to post transactions for:

- **Capitalized Interest for Enterprise Fixed Assets**
  - August 3, 2018
- **Depreciation Run**
  - August 20th
- **Revenue deferral**
  - September 7th
- **Debt-related Entries, Non-Actual Ledger (GAAP) Entries, and other CAFR Adjustments**
  - September 14th

FY18 Financial Statements

- **Final printed Financial Statements for separately audited departments due to the Controller's Office**
  - October 22nd

- **CAFR Issue Date**
  - November 27th

Year End Expense Procedures

Jane Yuan
Office of the Controller
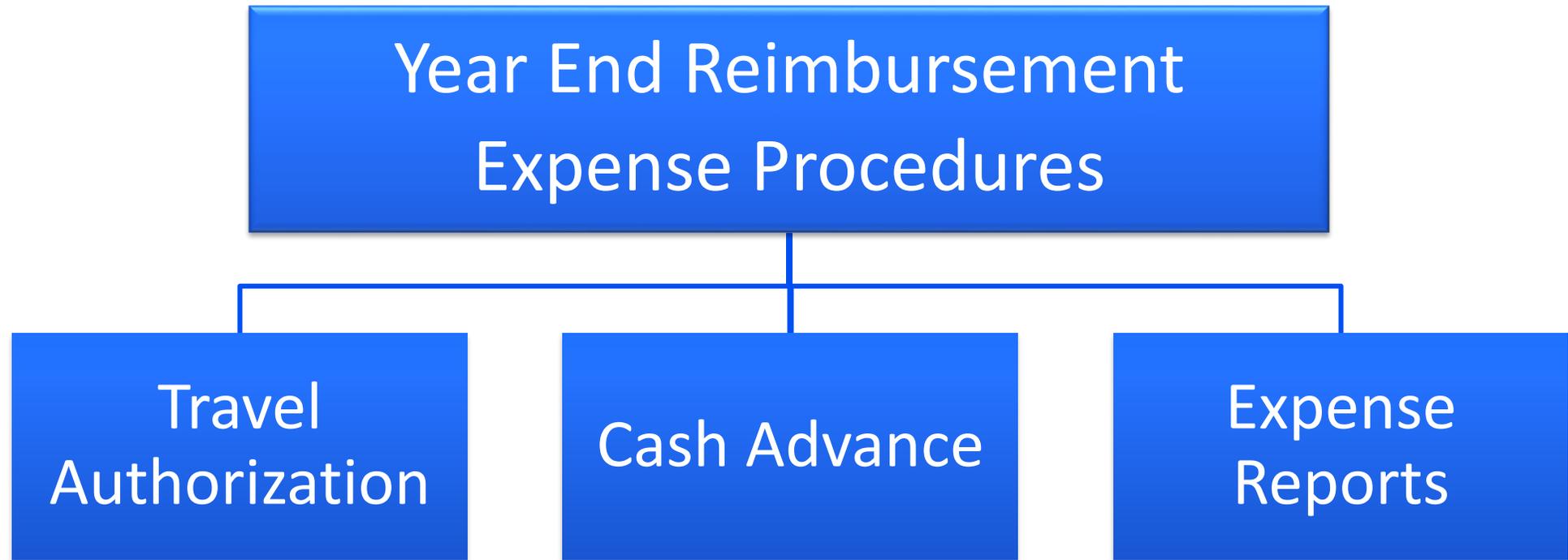
Travel Authorization

Dates	Task
7/1 – 8/10	• Process FY18 expense reports associated with PS travel authorizations • Run PS query FSP_EX_TAUTH_OPEN_ENCUMBRANCE for your department's outstanding travel authorizations
8/10 – 8/17	• Departments stop processing all expense reports for FY18 • F$P APEX will systematically cancel all outstanding FY18 travel authorizations
8/18 – 8/19	• Budget Roll
After 8/19	• Departments to re-enter and process cancelled travel authorizations (if needed)

Cash Advances

- Cash advances will all be carried forward into FY19

Expense Reports

- Accounting period will be same date as when report is processed

- Departments will <u>not</u> need to accrue any FY18 expense reports

- For annual funds, expense reports should be part of the manual carryforward request

Pay Terms

Min Fang
Office of the Controller

SF Financials

Using the Correct Pay Term

- Pay Terms determine payment due date and discount/retention amount. It ranges from NET, NET1, NET2, NET 5, NET 7... to NET 60 (and more coming) in the system.

- On both POs and vouchers, Departments should use the correct Pay Term as defined by the contract (or on the invoice if no contract).

- For immediate payments (e.g. Single Payment for tax refund), the Pay Terms do not need to be "NET". Instead, they should be marked with a pay term to allow enough time for approval (e.g. "NET 5").

- Outstanding vouchers will appear on the aging report when their *Net Due Date* is before the report date

- *Net Due Date* is calculated by taking the Accounting Date and applying the Pay Terms

Accounting Date 08/17/2017
*Pay Terms 030   N30

Scheduled Due 08/25/2017
Net Due 09/16/2017
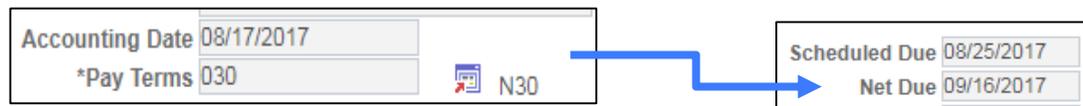
  - The department may still manually adjust the *Scheduled Due* date (which determines actual payment date) **to before the net due date** to ensure timely payment.

Pay Term Updates

Payment Terms ID	Short Description	Description	Payment Terms Type	Terms Applicability
000	NET	NET	Single	Supplier
001	NET 1	NET 1	Single	Supplier
002	NET 2	NET 2	Single	Supplier
005	NET 5	NET 5	Single	Supplier
007	NET 7	NET 7	Single	Supplier
010	NET 10	NET 10	Single	Supplier
020	N20	NET 20	Single	Supplier
030	N30	NET 30	Single	Supplier
040	N31	NET 31	Single	Supplier
050	N45	NET 45	Single	Supplier
060	N60	NET 60	Single	Supplier
070	.5%10N30	.5% 10 NET 30	Single	Supplier
080	.5%20N30	.5% 20 NET 30	Single	Supplier
090	.5%30N31	.5% 30 NET 31	Single	Supplier
098	1%10N25	1% 10 NET 25	Single	Supplier
100	1%10N30	1% 10 NET 30	Single	Supplier
110	1%20N30	1% 20 NET 30	Single	Supplier
120	1%30N31	1% 30 NET 31	Single	Supplier
130	1.5%10N30	1.5% 10 NET 30	Single	Supplier
140	1.5%20N30	1.5% 20 NET 30	Single	Supplier

Encumbrances & Carryforwards

Min Fang
Office of the Controller

FY18 Budget

- Create FY18 POs and process change orders to FY18 POs by **6/30/18**
  - If cannot encumber until on or after **6/30/18**, create POs in FY19
  - Process budget journal to move associated budget from FY18 to FY19 for annual fund if needed (make sure to use Budget Ref "3" or "4" in the budget journal)

Budget Ref	Description	Budgetary Only
1	AAO Original	Y
2	BOS Approved Supplementals	Y
3	Carryforwards	Y
4	Continuing CarryForward	N

- FY18 PO carryforward request due to Fund Accountants by **7/20/18**
  - Query – FSP_PO_ENC_DTL_CF
  - BI - PO Encumbrance Dashboard

FY18 Budget Cont'd

- Close FY18 POs not being carried forward and all FY18 RQs by **8/3/18**

Job Aid

Understanding Change Order/ Cancel/ Close/Finalize Processes for Purchase Orders

https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/22000223079-understanding-change-order-cancel-close-finalize-processes-for-purchase-orders

Understanding Cancel/Close/Finalize Processes for Requisitions

https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/22000224681-understanding-cancel-close-finalize-processes-for-requisitions

Cancel vs. Close PO

- Cancel can only be done when there has been no activity (e.g. voucher)

- Will return balance to both the budget and the contract

Maintain Purchase Order

Purchase Order

Business Unit SFGOV

PO ID 0000181831

PO Status Dispatched

Budget Status Valid

- Close will only return remaining balance to the budget, but not the contract

- Only a few staff in each department has access to close

Favorites ▼   Main Menu ▼   >   Purchasing ▼   >   Purchase Orders ▼   >   Buyer's Workbench

Cancel vs. Close PO

- If PO has activity against it and a balance that needs to be returned to the contract, process change order (by amount or quantity depending on PO setup) to decrease the PO amount to vouchered amount and then close.

Maintain Purchase Order
Purchase Order

Business Unit SFGOV	PO Status Dispatched
PO ID 0000181831	Budget Status Valid

- The department must process the change order to decrease the PO amount by 6/30/18

  - PO module will not be available for FY18 change orders after 6/30/18

- After the change order is processed, the PO may be closed/finalized before the 8/3/18 deadline

Cancel vs. Close PO Decision Matrix

	Has the PO been received or vouchered?	Do I need to return remaining PO balance to Contract?	YE Method
With Contract	Yes	Yes	Change Order > Close
		No	Close
	No	Yes	Cancel
		No	Close
Without Contract	Yes	N/A	Close
	No		Cancel or Close

Cancel vs. Close PO – Queries Can Help!

- FSP_PO_ENC_DTL_W_APRO_CF for PO

PO No.	PO Amount	Contract	Latest Voucher
0000095551	241,898.00	1000006160	00287661
0000095557	159,295.00	1000006165	00287677
0000095265	22,474.00		00268048
0000095265	9,831.00	1000006238	
0000133158	63,750.00	1000008102	

Change order and then close

Close or finalize latest voucher

Cancel
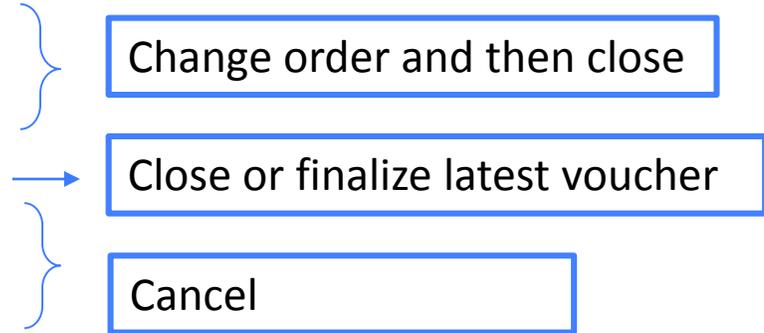
- FSP_REQ_PREENC_DTL_W_APRO_CF for Requisition

FY18 Budget Cont'd

- FY18 POs eligible for carryforward roll to FY19 on **8/18/18**

  - To prepare for PO Roll, all open vouchers must be posted with Schedule Due date on or before **8/10/18**
  - Accrual entries must be posted by **8/17/18 for unpaid FY18 expenditure.** If invoices not received, use estimates.

FY18 Budget Cont'd

- Budget associated with FY18 POs roll to FY19 on **8/18/18**

- Mayor's office review annual budget (<u>including PO related budget</u> if dept is in deficit) carryforwards by **9/21/18**. The following will happen afterwards:
  - Adjust FY19 budget related to POs rolled from FY18 if Mayor's Office and CON determine the POs are ineligible to be carried forward
  - FY18 annual budget (non-encumbered) manual carryforward

FY19 Budget

- Input and approve FY19 PO starting **6/18/18**
- Put 7/1/18 for Accounting Date

FY19 Budget Cont'd

- FY19 POs will fail budget check until interim budget is loaded on **6/25/18**. System budget check process will then pass the FY19 POs (unless there is still NSF after the interim budget is loaded), and the POs will be automatically dispatched.

- Accounting period for FY19 will be open starting **7/1/18** and departments may start to voucher against FY19 POs.

Sales/Use Tax

Min Fang

FY18 Practice

Merchandise: Expenditure Account Code (e.g. Office Supplier, Equipment) - $100.00

Sales Tax: Sales Tax Expense Account Code (552115) - $8.50

Proposed FY19 Practice

Merchandise & Prorated Sales Tax: Expenditure Account Code (e.g. Office Supplier, Equipment) - $108.50

For the Time Being:

- Ensure PO is correctly flagged as "Tax Exempt" or "Sales Tax Applicable" based on the nature of purchase

- Properly accrue sales/use tax liability either manually or utilizing the system check (Please refer to Section 3 of this FAQ http://famis.sfgov.org/controllerspolicies/AP_Processing_FAQ_7-28-17_v2.pdf)

- For insufficient budget in "Character 021" caused by Account 552115, please work with your fund accountants.

Year End A/P and A/R

Min Fang
Office of the Controller

Actual Payments

Key date: AP payments for FY18 work must be paid before or on **08/10/18**

If a standard voucher can be created and paid before 8/10/18, change the Accounting Date to 06/30/18

Actual Payments

Note the scheduled due date must be on or before 08/10/18

Actual Payments

- Pending vouchers after 8/10/18 will be deleted or closed

Deleting Voucher	Closing Voucher
• Will need to recreate voucher in FY19	• Will need to recreate voucher in FY19
• Will reverse liquidation of encumbrance and restore PO	• Will either reverse liquidation of encumbrance and restore PO, or directly restore prior year budget depending on user selection
• Can reuse the Supplier's invoice number	• Cannot reuse the Supplier's Invoice number
• Cannot delete voucher if it was ever posted or paid	• May still close if the voucher was posted or only partially paid

TRC

10680 White Rock Road
Suite 100
Rancho Cordova, CA 95670
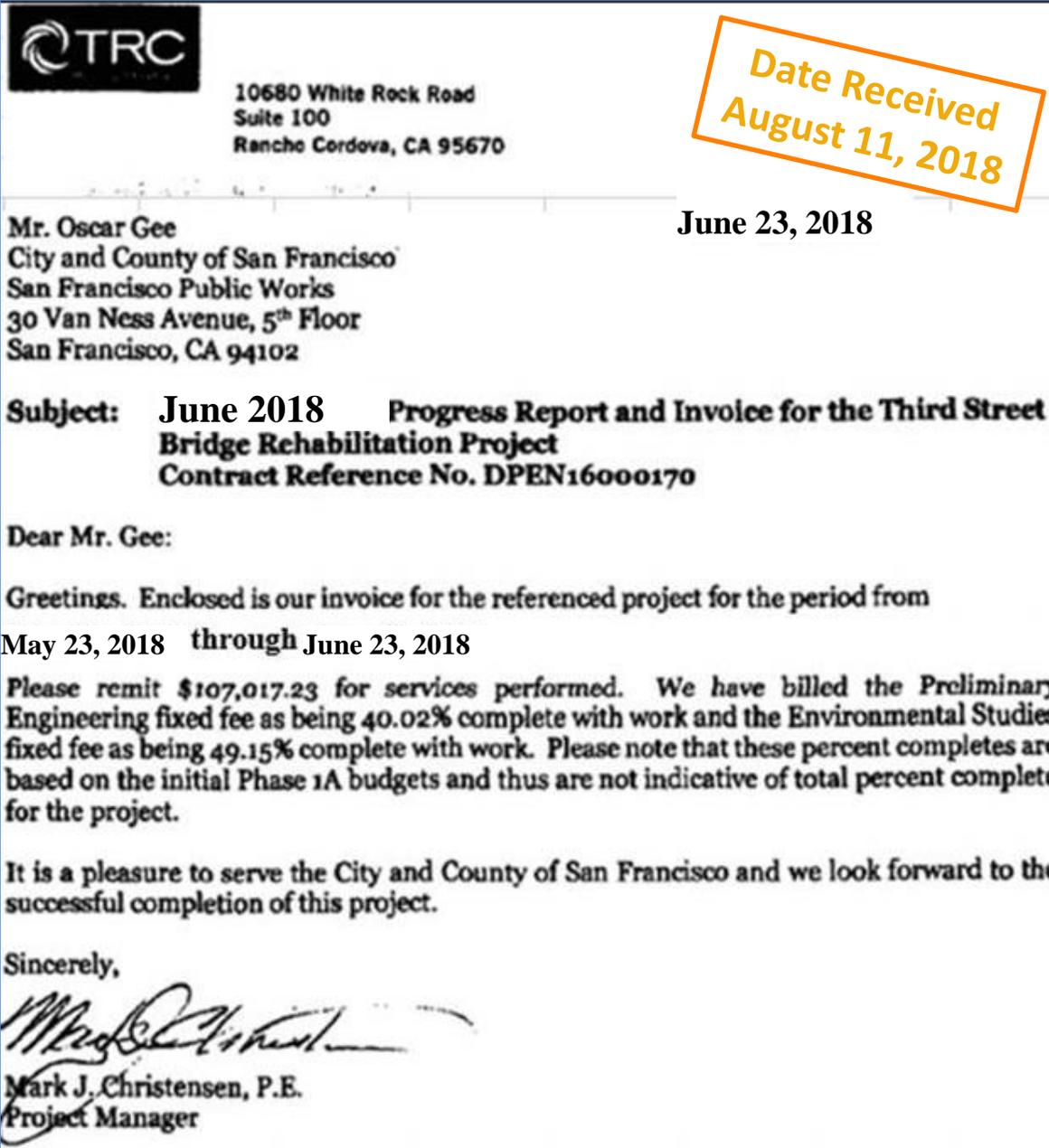
Date Received August 11, 2018

June 23, 2018

Mr. Oscar Gee
City and County of San Francisco
San Francisco Public Works
30 Van Ness Avenue, 5th Floor
San Francisco, CA 94102

Subject: June 2018 Progress Report and Invoice for the Third Street Bridge Rehabilitation Project
Contract Reference No. DPEN16000170

Dear Mr. Gee:

Greetings. Enclosed is our invoice for the referenced project for the period from May 23, 2018 through June 23, 2018

Please remit $107,017.23 for services performed. We have billed the Preliminary Engineering fixed fee as being 40.02% complete with work and the Environmental Studies fixed fee as being 49.15% complete with work. Please note that these percent completes are based on the initial Phase 1A budgets and thus are not indicative of total percent complete for the project.

It is a pleasure to serve the City and County of San Francisco and we look forward to the successful completion of this project.

Sincerely,

Mark J. Christensen, P.E.
Project Manager

Invoice Date:
June 23, 2018

Work Performed:
May – June 2018

Date Invoice Received:
August 11, 2018

Amount:
$107,017

A/P Accruals

- Expenditure Accruals
  - Goods or services received on or before 6/30/18
    - Invoice received but not paid by 8/10/18
    - Invoice not received – Use estimates

- All accrual entries will be entered in FM12 by 8/17/18; not FM13.

Expenditure Accrual

Post an accrual journal entry in the General Ledger (GL) module by 8/17/18

- To record the expenditure and liability (Account 200002) in FY18 and

- To reverse in the first period of FY19 using the auto-reversal function in the system

Job Aid: GL Journal Reversal

https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/22000225520-gl-journal-reversing-job-aid

A/P Accruals

Accrual Entry for A/P Accruals

1. When creating your accrual journal entry, be sure it is classified as a Non-Adjusting Entry and in the Actuals Ledger

A/P Accruals

Auto-reversal for A/P Accruals

2. Click on the "Reversal: Do Not Generate Reversal" link

A/P Accruals

Auto-reversal Entry for A/P Accruals

3. Click on the "Beginning of Next Period" and press OK
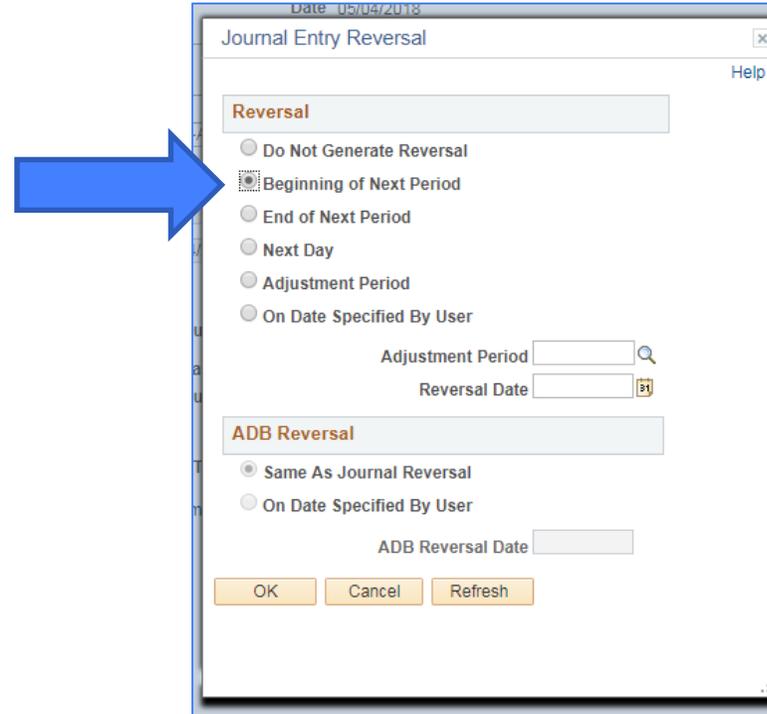
The journal entry will automatically reverse in FM1, FY2019

A/P Accruals

Auto-reversal Entry for A/P Accruals

4. Make sure to input the PO ID in the Reference field of the Journal Lines

A/R Accruals

- Revenue Accruals
  - Goods or services delivered on or before 6/30/18
    - Cash not received until on or after 7/1/18

- All accrual entries will be entered in FM12 by 8/17/18; not FM13.

Revenue Accrual

Post an accrual journal entry in the General Ledger (GL) module by 8/17/18

- To record the revenue and receivable (Account 100029) in FY18 and

- To reverse in the first period of FY19 using the auto-reversal function in the system

*See AP accrual slides for detailed procedures on accrual entries with auto reversal

Cash Deposit

Job aid: Accounts Receivable: Processing Deposits and Payments

https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/22000208670-accounts-receivable-processing-deposits-and-payments

Cash Deposit

When cash is received in FY19, input 7/1/18 or after for Accounting Date for Deposit.

A Different Year End in PS (vs. FAMIS)

Jane Yuan
Office of the Controller

FM12 vs. FM13

	FAMIS	PEOPLESOFT
FM12	7/1 – Mid Aug Used for: • Actual payments • Revenue accruals • Adjustment on actuals	7/2/18 – 8/17/18 Used for: • Actual FY18 payments (due 8/10/18 to prepare for PO Roll) • FY18 expenditure accrual • FY18 revenue accrual • Adjustment on actuals
FM13	Mid Aug – Mid Sept Used for: • Expenditure accruals • Revenue accruals • Significant adjusting entries • GAAP entries	8/20/18 – 9/14/18 Used for: • GAAP entries such as revenue deferrals
Expenditure Accrual	By end of FM13 – Mid Sept	By end of FM12 - 8/17/18
Revenue Accrual	By end of FM13 – Mid Sept	By end of FM12 - 8/17/18

Encumbrance & Appropriation for Prior FY

	FAMIS	PEOPLESOFT
PO Using Prior Year's Budget	Encumber and change order by end of FM 12 - Mid Aug	Encumber and change order by 6/30/18 After 6/30/18: • Create PO in FY19 • Process budget journal to move budget to FY19 for annual fund if needed
PO Carryforward Request	AOSD send out reports and dept. submit requests by Mid Aug	Dept. run BI/query and submit requests to AOSD by 7/20/18
PO/RQ Close	AOSD systematically close after FM12 – Mid Aug	Dept. and AOSD manually close by 8/03/18
PO Carryforward (Roll)	After FM12 - Mid Aug	8/18/18

Encumbrance & Appropriation for Prior FY

	FAMIS	PEOPLESOFT
Budget Roll for Continuing Fund	End of Jun - Systematically	8/18/18 - Systematically
Budget Roll for Annual Fund (PO related)	N/A	8/18/18 – Manual entries by CON
Annual Fund Budget Carryforward Request	Beginning of Sept	Due to Fund Accountants by 9/10/18
Mayor Annual Fund Budget Carryforward Review (non-PO)	Mid Sept	By 9/21/18
Mayor Annual Fund Budget Carryforward Review (PO related)	N/A	By 9/21/18
Budget Adjustment for POs not Eligible for Carryforward	N/A	By end of Sept 2018
Annual Fund Budget(non-PO) Carryforward	Mid Sept	By end of Sept 2018

Encumbrance & Budget for New FY

	FAMIS	PEOPLESOFT
Interim Budget Load	End of Jun	6/25/18
Contract	Begin inputting at beginning of June	Begin inputting anytime for FY19
PO	Begin inputting at beginning of June and post on 7/1	• Input/approve starting 6/18/18 • POs pass budget check and dispatch on 6/25/18 (interim budget loaded) • Voucher against POs starting 7/1/18 (FY19 accounting period open)

Financial Statement Dates

Peter Yee
Office of the Controller

FY18 Financial Statement Key Dates

May – August: Interim audit begins for selected departments depending on external audit firm and department schedule

October 5: Draft Financial Statements for separately audited departments due to the Controller's Office and Auditors

October 22: Final printed Financial Statements for separately audited departments due to the Controller's Office

November 27: Submit CAFR to the Board

Ledgers & Year End Entries

Peter Yee & Michael Rottmayer
Office of the Controller

Overview

Ledgers

- KK Budget ledgers

- GL Accounting Ledgers – basis of accounting driven by GASB.

  - GL Actuals Ledger – budget basis accounting (e.g. Budget to Actual Comparison reports/queries)

  - CAFR Modified Accrual Ledger – measures flows of current financial resources

  - CAFR Full Accrual Ledger – similar to private sector accounting

- Separately issued financial statements:

  - Full Accrual Accounting (basis) = GL Actuals Ledger + GL CAFR Full Ledger

  - Applies to AIR, PUC, Port, MTA, HSS, TIDA, Gen Hospital, Laguna Honda Hospital, Also applies to internal service and agency funds

- Citywide CAFR & SFCTA CAFR:

  - Actuals Ledger, Modified Accrual Ledger, Full Accrual Ledger, and Budget.

Overview - Ledger Timeline

Entry Point

	GL "Actuals" Ledger	GL CAFR Full Accrual - Actuals Ledger	GL CAFR Modified Accrual Ledger

AP(Projects/AM)/AR modules — 41 days

GL Module — 7 days

GL Module — 76 days

GL Module — 76 days

JULY | AUG | SEPT | OCT | NOV

July 1, 2018
Beg of new Fiscal Year

Aug 10
Last Day to post to AP (Projects/AM)/AR module

Aug 17
Last day to post GL Actuals Ledger.

Sept 14
Last Day to post to Accrual CAFR Full & Modified Accrual Ledgers

Oct 5
"Draft" Financial Statements (Enterprises HSS, SFCTA, RET, OCII)

Oct 22
Final Financial Statements due to Controller

NOTE: Specific transactions may have earlier deadlines

Step 1: Actuals Ledger – Revenues or Expenditures

Context is Budget to Actual comparison.

- Actuals ledger - Record Revenues that are earned in <u>AR Module (8/10).</u>

Example: AR and Revenue is posted, but if uncollected after 60 days then it is "unavailable".

<u>GL Actuals Ledger</u>

DR: AR $1,000
CR: Revenue $1,000

Step 2: Balance Sheet (Assets, Liabilities, Deferred In/Outflows, FB) - Which Ledger ?

.
- After 60 days this revenue is uncollected so it is "unavailable". Record deferral of revenue in <u>GL Module on GL CAFR Modified Accrual Ledger.</u> This is mostly related to grants for general government departments.

<u>GL Modified Accrual Ledger</u>

DR: Revenue $1,000
CR: Deferred Inflow $1,000

Sample Year End Entries

YE transactions – Prepaids

General Guidance -Prepaids

Step 1: Actuals Ledger – record the Expenditure

- Cash is paid and processed in <u>AP Module (by 8/10),</u> which posts to GL Actuals Ledger.

  DR: Expenditure $100K
  CR: Vouchers Payable $100K

  DR: Vouchers Payable $100K
  CR: Cash $100K

  NOTE: There is a Prepaid Template and Job Aid to apply to Actuals Ledger.

Step 2: Balance Sheet (Assets, Liabilities, Deferred In/Outflows, FB) - Which Ledger ?

- If this prepaid "expenditure" should be in your budget to actual comparison as an expenditure in FY 18 then record the below in <u>GL Module in GL CAFR Modified Accrual or Full Accrual Ledger.</u>

  DR: Prepaids $100K
  CR: Expenditure $100K

- If this prepaid "expenditure" should NOT be in your budget to actual comparison as an expenditure in FY 18 then record the same entry to the GL Module in GL Actuals Ledger.

General Guidance – Unearned Revenue

Step 1: Actuals Ledger – record the Revenue

- Cash is received and processed in <u>AR Module by 8/10</u>, which posts to GL Actuals Ledger.

  DR: Cash $100K
  CR: Revenue $100K

Step 2: Balance Sheet (Assets, Liabilities, Deferred In/Outflows, FB) - Which Ledger ?

- If this deposit/cash receipt should be reflected in your budget to actual comparison FY 18 as revenue then record the unearned revenue in <u>GL Module to GL CAFR Modified Accrual Ledger or Full Accrual Ledger</u>.

  DR: Revenue $100K
  CR: Unearned Revenue $100K

- If this deposit/cash receipt should NOT be reflected as revenue in budget to actual comparison FY 18 then record the Unearned Revenue in the <u>GL Module in GL Actuals Ledger</u>. See PeopleSoft AR-Direct Journal.

General Guidance – Long Term Debt Bond Interest accruals.

Step 1: Actuals Ledger – record the Expenditure.

- These are generally not budgeted for until FY 19. No GL Actuals Ledger entry.

Step 2: Balance Sheet (Assets, Liabilities, Deferred In/Outflows, FB)

- This is typically an accrual to full-accrual ledger, with payment in the next fiscal year (FY 19). Enter in GL Module and GL CAFR Full Accrual Ledger.

    DR: Bond Interest Expense $15 million
    CR: Accrued Interest Payable $15 million

Other examples of Year End Transactions

- Pollution Remediation Liability – Assuming the expenditure is not budgeted for in FY 18 then CAFR Full Accrual Ledger entries.

- Pension Expense, Net Pension Liability, Deferred Inflow/Outflow – CAFR Full Accrual Ledger entries.

- Other Post Employment Benefits (OPEB) – CAFR Full Accrual Ledger entries.
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Government Accounting Standards Board (GASB) Highlight

Peter Yee
Office of the Controller

Government Accounting Standards Board

- GASB 75 (OPEB) ⁻ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS.

  o Accounting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed."

  Example: Retiree Health Benefits

Grants

Lourdes Nicomedes
Office of the Controller

Grants Year End – Key Dates

Due Date	Task Description	Contact	
May 14, 2018	Yearend Workshop	Fund Accountants	
May 18, 2018	Grant Billings or Drawdowns complete for expenditures thru April 30, 2018.	Fund Accountants	
May 25, 2018	Grant Reconciliation Report due from Departments.	Fund Accountants	
May 29, 2018	Preliminary SEFA submitted to MGO for Audit Scheduling	Lourdes	
June 1, 2018	All required adjustments for reversing system-generated recognized revenue are posted.	Fund Accountants	
June 8, 2018	Single Audit Entrance Conference	Grants Team	
June 15, 2018	Grant Billings or Drawdowns complete for expenditures thru May 31, 2018.	Fund Accountants	
June 29, 2018	Inactive or Closed Grants are properly accounted for and closed in PS. Closeout process is complete.	Fund Accountants	
July 13, 2018	Payroll for the period through June 30 will be posted in PSoft on 7/13/2018	PPSD	
July 20, 2018	Overhead Allocations and Labor Adjustments	Grants Team	
July 23, 2018	Run Date of the 4th Quarter Grant Reconciliation Report for Departmental Review.	Grants Team	
July 27,2018	4th Quarter and 3-column Grant Reconciliation sent to Departments	Grants Team	**Aug 17th: Fiscal Month 12 Closes**
August 10, 2018	4th Quarter Grant Reconciliation Report due from departments	Fund Accountants	
August 17, 2018	Final Grant Billings or Drawdowns, Revenue Adjustments & Accruals for expenditures thru June 30, 2018.	Fund Accountants	
August 27, 2018	Run Date of the Final Yearend Grant Reconciliation Report for Departmental Review.	Fund Accountants	
August 31, 2018	Final Yearend Grant Reconciliation Report due from departments	Fund Accountants	
August 31, 2018	Revenue Recognition Cutoff - 60 day rule for Governmental Funds. Cash must be in the bank by 8/31/18.	Fund Accountants	**Sept 8th: Fiscal Month 13 Closes**
September 13, 2018	3-Column Grant Reconciliation due from departments	Grants Team	
January 25, 2019	Issue Single Audit Report for the year ended 6/30/18	Grants Team	

Inactive and Expired Grants

- Grant has expired and no extension is made
- Grant funds are fully utilized and incurred costs are fully recovered
- Encumbrances are fully liquidated
- Financial reports are submitted to funding agencies
- Final reconciliation is done and all adjustments to the grant are complete
- Proper closeout in the system: reconciled actual revenues and expenditures, GL asset and liability accounts are *zero*

Closeout all inactive and expired grants in the Financial System.

- Close out remaining grant budget with a budget journal entry in the Commitment Control Module.
- Identify the grant contract in the Contract Module with a "Closed" status, so that no more billings can be run.
- Identify the grant project in the Project Costing Module with the status as "Closed", so that no more transactions can be posted to it.

Capture all reportable grants expenditures.

- Do not record prepayments or estimates as grant expenditures.
- Watch for activities performed and goods received close to June 30th cutoff, e.g. review invoices received July thru August.
- Identify unrecorded accounting transactions and book necessary entries.

Recognize all reportable grant revenues.

- Complete all grant billings or drawdowns.
- Reconcile revenue and receivable accounts, process revenue adjustments.
- Record deferred inflow of resources, if cash for grant revenue not received by August 31.

Complete grant reconciliations and 3-column.

- Validate all grant expenditures and revenue amounts in the General Ledger.
- Reconcile GL to Source Module and Identify Differences.
- Provide sufficient explanation supported by documentation tied in to basis.

Prepare for Auditor Document Requests and Fieldwork.

- Understand scope of audit and requirements of General Accepted Government Auditing Standards (GAGAS).
    - Single Audit Entrance Conference: June 8th
    - Understand control risk of noncompliance
- Ensure sufficiently appropriate documentation is available for:
    - Expenditure/expense transactions associated with awards
    - Disbursement funds to subrecipients
    - Use of Loan Proceeds
    - Receipt of Property
    - Receipt or Use of Program Income

Fixed Assets

Andrea Gremer
Office of the Controller

Equipment Asset Purchases:

CON - Capital asset determined at purchasing – NIGP Codes mapped to Profile IDs

CON/DEPT - Completeness check through PO List analysis

DEPT - Any assets missed will need to be manually input

Capital Projects:

DEPT - Relate Projects to new or converted CIP Assets

DEPT - Assign transactions to assets

DEPT - Place assets into service by recategorizing

DEPT - Adjust assets accordingly for any non-capital costs

** System prevents duplication between the two processes. **

AM Roles & Responsibilities

PeopleSoft Role Title	Role	Description of Duties
FSP_AM_CITY_DEPR_MAINT	Asset Depreciation Maintainer	User is responsible for reviewing and validating the depreciation calculations. This includes the ability to change the depreciation attributes as needed.
FSP_AM_CITY_VIEWER	Assets Viewer	User who has the ability to view both financial and physical information associated with an asset. This role will not have the ability to update/change data.
FSP_AM_CON_MNTHEND_PRCSR	**Controller** Asset Month-End Processor	User is responsible for processing and validating month-end processes for assets. This includes executing the depreciation close and creating accounting entries, reviewing the entries that are sent to the General Ledger, and closing the accounting period.
FSP_AM_CON_CONFIG_MAINT	**Controller** Asset Configuration Maintainer	User is responsible for updating and maintaining Asset Management configuration values.
FSP_AM_CITY_ATTR_MAINT	Asset Maintainer	User is responsible for managing the physical information associated with assets under their control. This includes updating and managing the Tag Number, Serial Number, Custodian, Location, and Area ID.
FSP_AM_CITY_DISP_PRCSR	Asset Management Disposer Processor	User is responsible for disposing/retiring assets from the Asset Management system.
FSP_CITY_AM_REPORTER	Asset Management Report Viewer	User can run queries out of Asset Management, and view data through reporting tools.
FSP_AM_CITY_PRCSR	Asset Processor	User is responsible for processing assets from the Project Costing Subsystems This role would review assets that originated from Project Costing in the interface tables, resolving errors. Additionally, the users in this role would update the profile in the interface tables.

YE Timeline – Capital Projects

Fixed Asset - Year End Task	Start Date	End Date
Asset Management go-live!	5/7/2018	
Departments complete relating projects to current CIP Assets	5/7/2018	6/29/2018
Departments create new CIP assets based on current year capital projects	5/7/2018	6/29/2018
Departments push costs from Project Costing to Asset Management	5/7/2018	8/10/2018
Departments determine CIP to be placed in service	6/25/2018	7/6/2018
Departments complete any additional adjustments to CIP (non-capital costs/abatements/etc.)	6/25/2018	8/10/2018
Departments recategorize CIP assets to in-service assets	7/9/2018	8/10/2018
Fixed Asset - Capitalized Interest for enterprise fixed assets	7/30/2018	8/3/2018

Note: Capital Projects include Internally Developed Software

YE Timeline – Equipment, Disposals & Depreciation

Fixed Asset - Year End Task	Start Date	End Date
Departments process any disposals as needed	5/7/2018	8/10/2018
CON to post true-up entry to GL to ensure agreement with Accumulated Depreciation calculated by Asset Management	5/7/2018	5/25/2018
Year end equipment purchases reporting deadline - Interface through AP	7/2/2018	7/30/2018
FY 2018 Depreciation Run	8/20/2018	8/20/2018

- Variances as of 6/30/17 between calculated amount in AM and converted amount in GL

- Unpost the AM calculated amount to ensure no double counting in the GL

- Post Fiscal Year 2018 JE adjustment to the GL to true up GL to agree to AM in May 2018

- Financial reporting:
  - Beginning balance per the GL/PY financial statements
  - Activity reported out of Asset Management plus GL adjustment to Depreciation
  - Ending balances will be the same in AM and GL

Best Practices

- **IT Equipment**
  - Networks and stand-alone items

- **Internally Developed Software**
  - 3 Phases – only one phase is capital

- **Land or Donated Assets**
  - Review BOS resolutions

- **Construction in Progress**
  - Demolition or Hazmat costs expensed in the period incurred
  - Review June 2017 Schedule of Values
  - Estimated date of substantial completion
    - Date asset is ready for intended use
    - Vehicles still in Central Shops at 6/30/18 are not ready for intended use

Certification of Compliance

GASB 34 –Basic Financial Statements –and Management's Discussion and Analysis –for State and Local Governments
- State & Local governments must begin to recognize capital assets

GASB 42 –Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries
- Fixed assets that are still depreciating, but no longer being used as expected

GASB 49 –Pollution Remediation Obligations
- Once there is an obligation to address existing pollution, it must be accounted for.

GASB 51 –Accounting and Financial Reporting for Intangible Assets
- Are we creating or customizing software? (Also consider easements, water or air rights, patents, or trademarks.)

GASB 70 –Accounting and Financial Reporting for Nonexchange Financial Guarantees
- Debt guaranteed by construction of capital assets

GASB 72 –Fair Value Measurements
- Donated assets should be measured at Acquisition Value (previously fair value) on a prospective basis

Chartfield (COA – Chart of Accounts)

Mildred Zaragoza
Office of the Controller

Chartfield Creation Process

A. Department Request Submission

All requests must be submitted directly to the **Chartfield Administrator Inbox only except for those that are FY19 budget related** – these must be submitted to the Budget Team first.

1. **Download** the <u>latest</u> copy of the **Chartfield Change Request Forms** from the User Support Knowledge Center.

2. **Fill out** the appropriate form(s) **completely.**

3. **Submit** the request to **ChartField.Administrator@sfgov.org** with the completed form.

    •   Cc the staff that approved the request form.

Chartfield Creation Process

The **latest** copy of the **Chartfield Change Request Forms** is posted in the User Support Knowledge Center. Search for "Chartfield Change Request Forms." It is the first link listed in the search results.
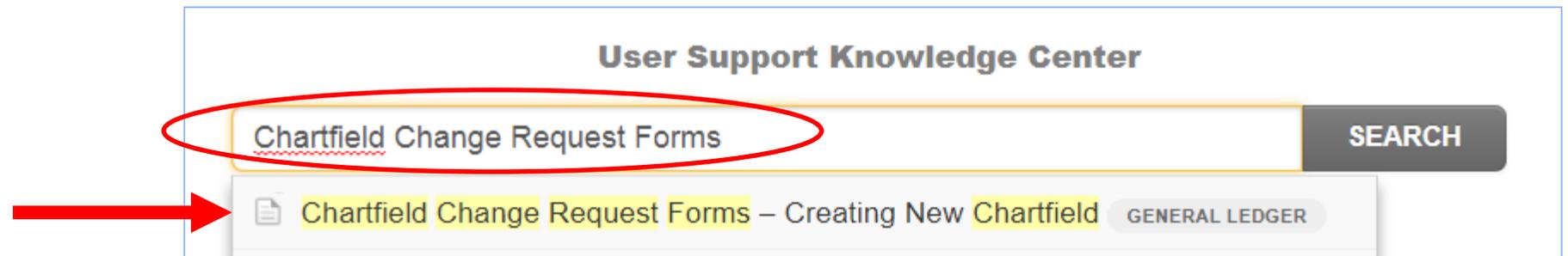
Chartfield Creation Process

B. Receipt of Request in Chartfield Administrator Inbox

1. **Ticket ID** is assigned.

2. **Review** the submitted forms for completeness. Contact the requester for questions and clarifications, if any.

3. **Forward** the request **for approvals**:

    2 levels:

    a) **Fund Accountants** approval

    b) **CAFR Team's** approval

4. **Approved codes** are created and attached to the respective Trees.

Chartfield Creation Process

C. Final Setup Requirements

Some chartfields require additional coordination and setup to be "**fully functional**" in the system.

1. **Fund Codes**

    - **Grant Funded** – forwarded to the Grants Systems Team for **Grant Billing Activation.**

2. **Department Codes**

    - **PO Routing** – forwarded to the PO Systems Team to set up **PO Route Control.**

Most Common Mistakes and Missing information

1. **AUTHORITY Request Form –** Missing **required** info

   - **Budgetary Only** – Will this be a Parent Authority?

2. **ACCOUNT Request Form –** Missing **required** info

   - Parent Account Rollup

Most Common Mistakes and Missing information

1. **TRIO Request Form –** Incorrect info

   - NONPROJ is no longer accepted.

   - **E.g. 22260 NONPROJ** should be **22260 VARIOUS.**

Description (From Fund Project_To Fund Project)	25270 VARIOUS_25310 VARIOUS

Most Common Mistakes and Missing information

1. **PROJECTS Request Form –** Missing **required** info

   - Use the dropdown menu to select the type.

12	**INTEGRATION** *(default)*	SFGOV	
13	**PROJECT STATUS** *(default)*	OPEN	
14	**PROJECT TYPE** *(select drop down)*		
		Capital Maintenance Operating Administration Technology Technology - COIT Special Events Disaster	
15	**DESCRIPTION** *(up to 254 chars)*		

Most Common Mistakes and Missing information

1. **PROJECTS Request Form –** Missing **required** info

   - **Organization** (Department code of lowest level) not entered

GL WorkCenter

For the list of codes, run the queries in GL WorkCenter under the Reports/Queries Tab. A query exists for each Chartfield.

Standardization applied

- The 10-char **Short Description** is standardized in the following fields

Chartfield	Optimization	Short Desc Sample	Request Form should have
Fund	Identifies the Fund's level, close type, budget control, category and fund type	**18538CUPEF**	_____CUPEF
TRIO	Identifies the Transferring from Dept. to the Transferring To Dept.	GEN_PRT	GEN_PRT

Standardization applied

1. **Short Description (10 character field)**

   a) **Funds:** this would reflect the Fund's level, close type, budget control, category and fund type to help identify the fund.

      5-char: the Fund Code itself or it's parent rollup, if one exists

      1-char: Fund Close Type: A=Annual, C=Continuing

      1-char: Budget Control: A=Account, U=Authority, P=Project

      1-char: Fund Category: G=Governmental, P=Proprietary, F=Fiduciary

      2-char: Fund Type: Beginning Initials (e.g. GF=GenFund, SR=SpecRev, DS=DebtService)

Standardization Applied

Example: 18538 - AIR Cap 2018E Bond NAMT 18E

Short Description is **18538CUPEF**

which means this is a

Continuing, A**u**th Control, **P**roprietary and **E**nterprise **F**und.

Supplier Refresher / Cleanup

Ysabel Catapang
Office of the Controller

Payment Supplier vs Regular Supplier

SMT- Clean up Notes
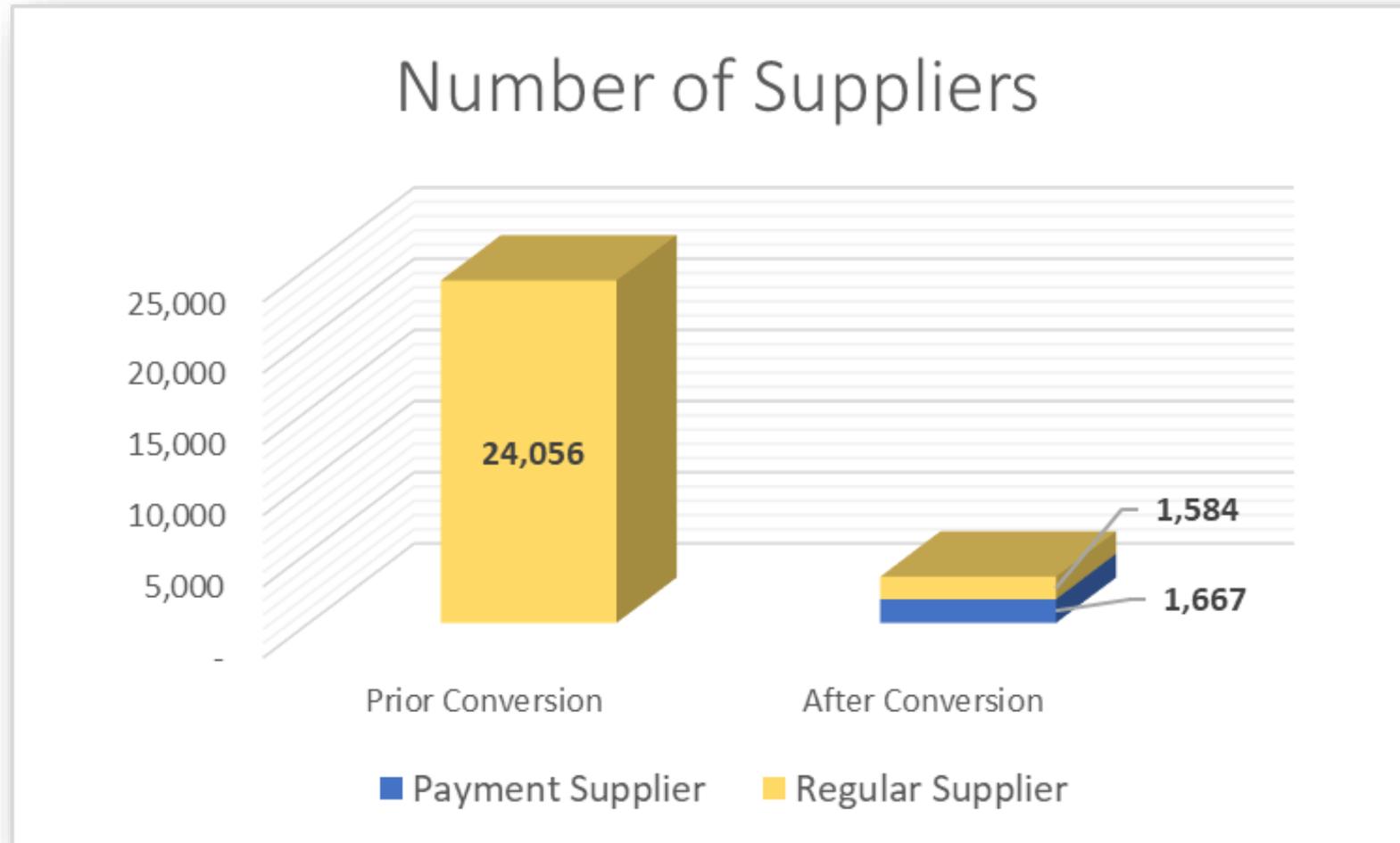
28 Clean up projects
24 Completed
4 In Progress

Total Count of Clean Up

13,474

27,873
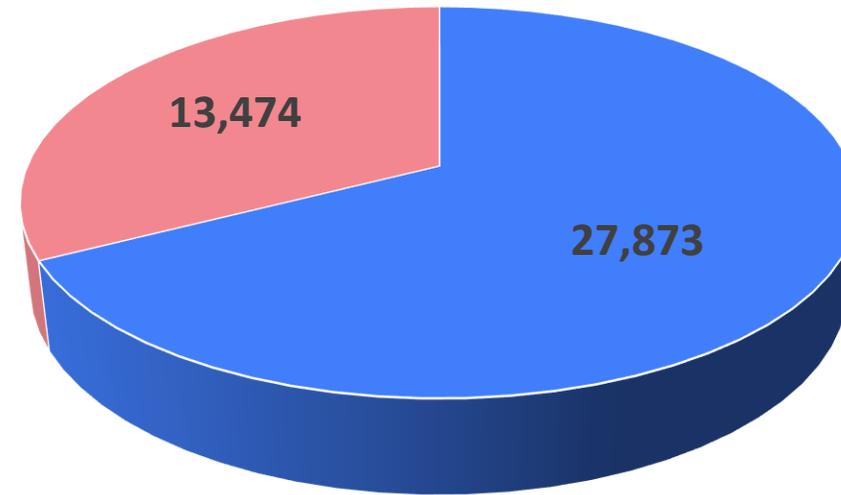
■ Not Started/In Progress ■ Completed

Since *Go-Live* 4,345 User IDs have been created

Converted 4,830 and created 298 Paymode-X locations

Compliance-BUS TAX/CMD

Contract Monitoring Division (CMD)
Email: cmd.equalbenefits@sfgov.org
Phone: (415) 581-2310

Business Tax Department (TTX)
Email: ttx.vendoraccounts@sfgov.org

Override match rule job aide: https://sfemployeeportalsupport.sfgov.org/support/solutions/articles/22000216161-accounts-payable-creating-a-voucher-from-receipt-or-po-only

Tie Remit Address to an Active Address

SMT- Updates

Contact information for supplier
Opening a ticket: https://sfcitypartner.sfgov.org/
Email/Questions: sfcitypartnersupport@sfgov.org
Phone number: 415-944-2442

Contact info (internal):
Opening a ticket: https://sfemployeeportalsupport.sfgov.org
Emailing: sfemployeeportalsupport@sfgov.org
Phone number: 415-944-2442

Purchasing in Fiscal Year 18-19

Presented By:

Alaric Degrafinried and Galen Leung

MAY 14, 2018

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A dministration

Jaci Fong
Director and Purchaser

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www.sfgov.org/oca

Overview of Competitive Solicitation Thresholds

▪ **Prop Q – Delegated Departmental Purchasing** – No Sourcing Event necessary, but please try to obtain 3 quotes (amount involved is under $10,000 for Commodities and One-Time General Services).

▪ **Informal Sourcing Event (Bid, RFP or RFQ)** – Applicable when the requisition is between $10,000 and the Minimum Competitive Threshold ($110,000 for Commodities and Professional Services, and $600,000 for General Services).

    ➢ In PeopleSoft, the Sourcing Event can be a private event (e.g. available only to those invited); however, pursuant to Chapter 14B's San Francisco First requirements all the relevant LBEs must also be invited.

▪ **Formal Sourcing Event (Bid, RFP or RFQ)** – The Sourcing Event must be available to the pubic and the opening of bids or proposals is done in a public way if the amount involved or Requisition is over the Minimum Competitive Threshold (see above for the figures).

Deadlines
For PeopleSoft Purchasing Transactions

- Requisitions for Small Equipment & Vehicles on Term Contracts   March 16

- All Other Requisitions for Equipment   March 30

- Requisitions for non-vehicle, non-equipment   April 20

- All other Requisitions for Materials/Services in City contracts   June 1

- Departmental Contract and Term Contract Purchase Orders   June 1

- Hardcopy Departmental Purchase Orders (Prop Q)   June 8

- Office supplies online (must already have a PO release) and

  Delegated Departmental Purchases (Online Prop Q)   June 15

Contracts

- **Policies are still the same under PeopleSoft.**

- **Contracts:**
  - Used for signed formal contracts such as Professional Services, Equipment Maintenance, Lease Agreements and Software-related purchases.
  - PeopleSoft will record the formal agreement as a contract. Contracts must be amended if there are changes in amount ($), term or scope of work.
  - No daily spending limit.
  - All required documents such as evidence of BOS or Civil Service approval should be attached to the Contract in PeopleSoft.

- **OMP Contracts:**
  - Check first to see if an item is available under a Term Contract.
  - There is a $1,000 daily spending limit.
  - Price List must be attached in order for invoices to be paid.

Contracts
(continued)

- **OMP Contracts (continued)**
  - o Small dollar, frequent and repetitive purchases of unknown quantities from a specific vendor for a specified time period.
  - o Must include Category codes (NIGP codes)
  - o Appropriate for anticipated purchases over $10,000 annually.
  - o Include the following in the Add Comments section of the Header:
    - ❖ Reasons why the purchase cannot be bid
    - ❖ CMD database was checked for possible LBE vendors
    - ❖ Reasons why CMD-approved LBE was not used (if applicable)
  - o Be sure to include information elsewhere in the Contract:
    - ❖ Pricing, payment (prompt payment discounts) and delivery terms;
    - ❖ Beginning and expiration dates;
    - ❖ Description of product or service;
    - ❖ Supplier name and ID number.

Citywide Term Contracts

- Commodities and general services (office supplies, IT purchases, CopySmart program, security guard services, janitorial services, industrial supplies, electrical supplies, local hardware supplies, etc.)

- If a term contract is available, departments must order their goods or services from the existing term contract supplier

- Departments can create Purchase Orders against the Contract

- An updated list of term contracts is posted on OCA's website at www.sfgov.org/oca on the Vendor Information page

- If the Contract was awarded as a percentage off a catalog price, the quote and invoice should both include the following information:

    1. the catalog price,

    2. the percent off and

    3. the resulting price.

Technology Marketplace and IT Purchases

- **To utilize the Technology Marketplace contracts in the remainder of FY17-18 submit requisitions and receive CIO approval by June 1, 2018.**

- Include the following information with the requisition:
  - Required CIO review by Matthew S. Reeves in F$P
  - Dept Name and "IT" in RQ title (ex. "DPH-IT")
  - Input information as it appears on the quote (quantity, part numbers, and detailed descriptions for each line item)
  - Items with no cost should be combined with the associated priced item
  - After last line item, enter the quote #, expiration date, vendor contact name and phone, admin fee, Contract ID #, requestor's name and phone number

- For professional IT services, notify Local 21 via this website:
  http://ifpte21.net/content/information-request-personal-services

Vehicle and Heavy Equipment Purchases

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- Vehicles and heavy equipment are processed by the centralized fleet buyers

- Requisition instructions are in the <u>CCSF Vehicle Procurement Guide</u> from OCA (formatting, category codes, etc.)

- Fully approve requisition at the dept. level prior to sending documents to OCA
  o Create separate line items for tire tax and extended warranties

- Send via email – subject line: (req. #, equip. budget #, and type of vehicle or heavy equip.) in addition to the following items to: fleetteam.oca@sfgov.org
  o Screen print of the PeopleSoft Requisition
  o Approved equipment budget number, substitution approvals, carry-forward approvals, emails, etc.
  o Approved VAR from Fleet Management Dept. (Tom Fung, Director)
  o Approved Specifications (MS Word version)
  o Copy of vendor quote(s (if available)
  o Term Contract Order Sheet(s) signed by Dept. Fleet Manager
  o Current Fleet Term Contracts and the CCSF Vehicle Procurement Guide are available at: http://admweb/adminservices/fleetmgmt/default.htm

IT and Vehicle/Heavy Equipment Contacts

Technology Marketplace and IT:

Rob Henning, Assistant Director	(415) 554-6212
Shawn Peeters, Senior Purchaser	(415) 554-7030
Paul Cheng, Purchaser	(415) 554-6732
Diane Handa, Purchaser	(415) 554-6913

Vehicles/Heavy Equipment:

Lin Repola, Supervising Purchaser	(415) 554-4564
Mark Farley, Senior Purchaser	(415) 554-6257
Ellen Hyerim Hofler, Assistant Purchaser	(415) 554-6258

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OCA Sole Source Waiver Form

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- Consider using this if there is <u>only one source</u> for the commodity or service
- Must submit the Sole Source Waiver Form [Form P-21.5(b)] to OCA before you finalize and submit for approval a requisition or contract
- Follow the form's instructions and answer all questions in detail
- Written justification should be in the form of a memo that answers all the questions on the form
- Include PeopleSoft transaction number when possible
- If the transaction is for services, include CMD's 14B Waiver
- Include the approved waiver when submitting the transaction
- Plan ahead – don't assume that the waiver request will be approved
- Note – it can take longer to secure approval of a sole source than to do a bid

Purchase Orders

- Purchase Orders are issued against Contracts to encumber funds.

  o Purchase Orders must be issued against contracts to encumber funds <u>before</u> orders are placed with vendors (Charter Section 3.105).

  o Use an NIGP Code in the Category field in the Purchase Order.

  o HINT: The "Amount Only" setting should be checked in the Purchase Order if it was not checked in the Contract. This allows for progressive payments and will avoid match override when making payments.

Paying Invoices

- 3-way match: purchase order, packing slip (receiving) and invoice.

- Descriptions, quantities and prices should match.

- Invoice must be approved by someone other than the person who placed the order and other than the person who received the order.

- Approved invoices must be sent to Accounting for payment.

- Accounting reviews invoices and, if approved, creates Voucher for payment.

- Having the Category code from the PO will aid in creating the Voucher.

Processing of Payments without an Encumbrance
(formerly known as Direct Vouchers)

- Payments without an encumbrance violate City Charter Section 3.105(i)

- All disbursements of funds must be authorized by the Controller

- Justification for such payments must answer 4 questions:

    1. Why were funds not encumbered?

    2. Who authorized it?

    3. Why is the price reasonable?

    4. What procedures are being implemented to avoid recurrence?

- All transactions <u>must be with compliant vendors</u>

- All such payments are subject to post-audits

Vendor Compliance Reminders

- PeopleSoft > Supplier > Compliance Summary > <u>Business Tax Registration</u>

- Equal Benefits Ordinance: Look in <u>12B Compliance Summary</u> field

- For a Bidder to be a Supplier, the vendor must submit Business Tax Application, W-9, and Equal Benefits information.

- Supplier can also submit other items, like insurance.

- Minimum Compensation Ordinance (MCO) – services only

- Health Care Accountability Ordinance (HCAO) – services only

- LBE Compliance Affidavit (CMD Form 3)

- States called out for allowing discrimination – see bottom of OCA's webpage, Qualify to Do Business, for link to latest 12X list

- Tax Collector Representative: (415) 554-6718

- CMD: www.sfgov.org/cmd   (415) 581-2310

- OLSE: www.sfgov.org/olse   (415) 554-7903

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F$P Vendor Compliance

Vendor Compliance Breadcrumbs

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City and County of SAN FRANCISCO

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SetID SHARE

Supplier ID 0000009768   **Short Supplier Name** THECHAIRPL-001   **Supplier** THE CHAIR PLACE

Joint Venture Constituents

	*Joint Venture	Description	*Ownership %	LBE Type	12B Compliance Status		
1						➕	➖
			Total:				

Verify Current Date

▶ Supplier Designation

▼ Business Tax Registration

Business Tax

	Certification Source	Effective Date	Government Classification	Certification Number	Certificate Begin Date	Certificate Expiration Date
1	TTX	06/25/2017	TAX	0953011		

▼ 12B Compliance Summary

Equal Benefits

Compliance Status: Approved

▼ 14B Certification Summary

Request Type:

Certificate Begin Date:

Certificate Expiry Date:

Certification Categories

Category	Description	Size

What's missing here?