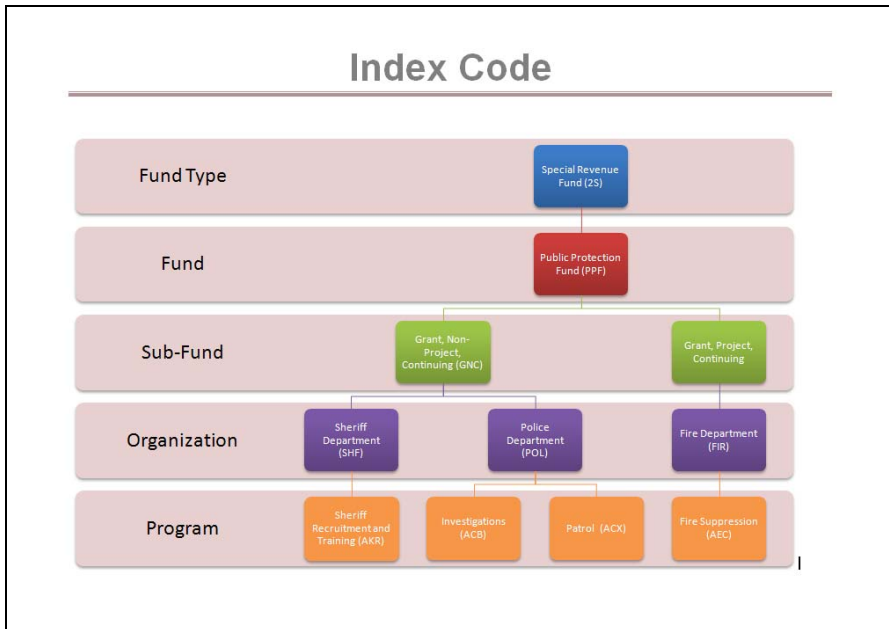


FAMIS Classification Structure Index Code

In this video, we will review Index Code structure in the City's financial system, FAMIS.



Let's start by explaining what an index code is and its purpose. An index code is equivalent to a cost center. For a transaction to be recorded in the FAMIS financial system, such as a cash receipt or payroll expenses for the Police Department's Patrol program, an index code is required. FAMIS is designed to map an index code to a fund type, fund, sub-fund, department, and program. But what exactly is a fund type, fund, and sub-fund?

Index Code

A **fund** is a separate accounting entity used to track resources segregated for particular purposes.

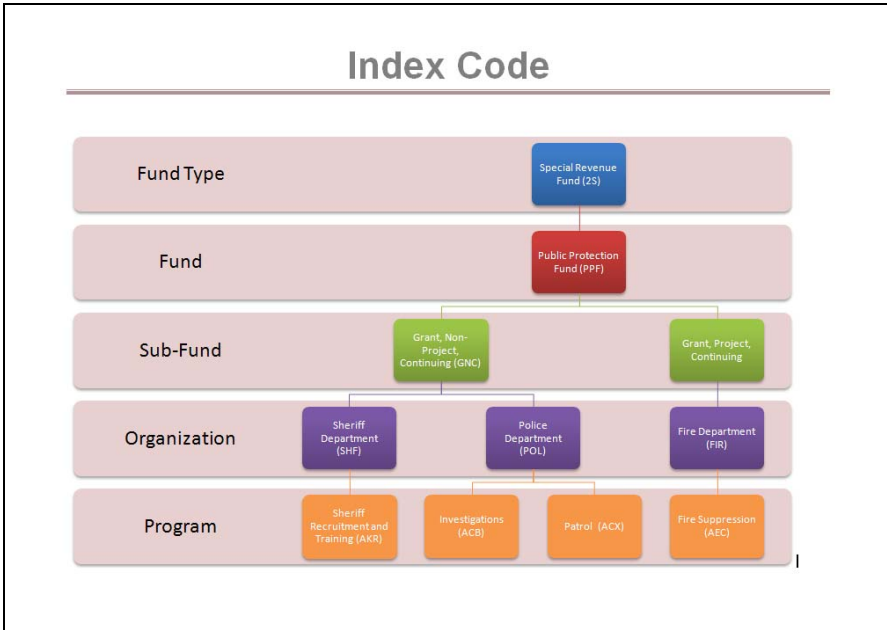
Examples of funds

- Public Protection (PPF)
- Neighborhood Development (NDF)
- Community Health (CHS)

Examples of fund types:

- General Fund (1G)
- Special Revenue Fund (2S)
- Capital Projects Fund (3C)
- Enterprise Fund (5A-Airport, 5M-Muni)

First, they all have the word “fund” in common, so let’s briefly review the definition of a fund. A fund is defined as a “separate accounting entity used to track resources segregated for particular purposes”. The City has funds for its “major service areas”, such as Public Protection, Neighborhood Development, and Community Health. There are not any restrictions on how many funds a government may use, but each fund must be classified as a type of fund, or fund type. One example of a fund type used by the City and other governments is the General Fund, FAMIS fund type 1G, which is for general purposes. Other examples include Special Revenue Funds 2S, Capital Projects Funds 3C, and Enterprise Funds, which fund types begin with 5.



Let's look at the simple diagram of a few of the City's Special Revenue Funds, restricted for special purposes, in order to illustrate the purpose of an index code. You'll notice that the fund type is at the top of the hierarchy and all the funds underneath Special Revenue fund type are for different special purposes. Next is the sub-fund, which acts as a subsidiary account for the fund. Under sub-funds, there are departments and their programs. There may be multiple index codes in a single program. Index codes are created in FAMIS by Controller's Office grant and fund accountants and, for some large departments, their selected department staff.

Even though most FAMIS users do not have access to add or update index codes, you will need to understand the index code structure because it is often necessary to make a request to your grant or fund accountant to add new index codes or update existing ones. Requests to add and update index codes must include all required information and should be authorized by your financial officer or designated personnel.

Index Code

```
FAML0000 v5.1      CITY AND COUNTY OF SAN FRANCISCO--NFAMIS    01/12/2009
LINK TO:          MAIN MENU                                     9:44 AM

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                USE THE FUNCTION KEYS TO SELECT AN OPTION:

(2) - TABLE MAINTENANCE
(3) - FINANCIAL PROCESSING
(4) - SYSTEM MANAGEMENT
(5) - FINANCIAL INQUIRY
(8) - DOCUMENT AUTHORIZATION MENU
(9) - LINK/HELP
(11) - VENDOR MAINTENANCE/INQUIRY MENU
(12) - USER CLASS SELECTION
(CL) - EXIT
```

Now let's take a look at the Index Code Setup screen in FAMIS. On the FAMIS main menu, press F2 for "Table Maintenance".

```
FAML5000 v5.1      CITY AND COUNTY OF SAN FRANCISCO--NFAMIS    01/12/2009
LINK TO:          TABLE MAINTENANCE                          9:48 AM

                USE THE FUNCTION KEYS TO SELECT AN OPTION:

(1) - CLASSIFICATION STRUCTURE
(2) - GENERAL LEDGER TABLES
(3) - OBJECT CODE TABLES
(4) - OTHER TABLES
(9) - LINK/HELP
(CL) - EXIT
```

This takes you to FAMIS screen 5000. Then press F1 to go to "Classification Structure".

FAML5001 V5.1
LINK TO:

CITY AND COUNTY OF SAN FRANCISCO--NFAMIS
CLASSIFICATION STRUCTURE

01/12/2009
9:48 AM

USE THE FUNCTION KEYS TO SELECT AN OPTION:

- (1) - FUND TYPES
- (2) - FUNDS
- (3) - SUBFUNDS
- (4) - PROGRAMS
- (5) - DEPARTMENT ACTIVITY
- (6) - ORGANIZATION CODES
- (7) - PROJECTS
- (8) - GRANTS
- (9) - LINK/HELP
- (10) - USER CODES
- (11) - INDEX CODES
- (CL) - EXIT

Then press F11.

Index Code

```
FAML5300 V5.1          CITY AND COUNTY OF SAN FRANCISCO--NFAMIS      10/01/2008
LINK TO:                INDEX CODES                                3:03 PM

INDEX CODE       : CON-SAFE08CO      FEDERAL SAFE HAVEN GRANT
FUND TYPE        : 2S                SPECIAL REVENUE FUNDS
FUND             : PPF                PUBLIC PROTECTION SPECIAL REVENUE FUND
SUBFUND          : GNC                GRANTS, NON-PROJECT, CONTINUING
PROGRAM          : CGD                CRIMINAL JUSTICE
DEPT. ACTIVITY   :
ORGANIZATION     : CON                CONTROLLER
PROJ   PJDTL    :
GRANT   GR DTL  : COSAFE 08CO        FEDERAL SAFE HAVEN   FEDERAL SAFE HAVEN
USER CD          :
SUB-OBJECT       :
ALLOTMENT CTL   : 87                SFD/DEPT/GRANT/DETL2
SPEND PLAN CTL  : 87                SFD/DEPT/GRANT/DETL2
CASH CTL TYPE   : GG                GRANT
COST DISTR      :   PSC% : 0.00    TAX REBATE% : 0.00    EXTERN RPT REQ :
START/END DATES : 10/01/2008 / 09/30/2010  FUTURE YEAR INDEX :
CREATE DATE     : 09/27/2008        STATUS IND   : A
UPDATE DATE     : 09/27/2008        STATUS DATE  : 09/27/2008
F1-HELP        F2-SELECT          F9-LINK      F4-PRIOR    F5-NEXT

G014 - RECORD FOUND
```

We are now on the Index Code Setup screen, FAMIS screen 5300. You can also link directly to this screen by pressing the "Home" key and typing the screen number, 5300. The maximum number of alphanumeric characters for an index code is 12. It is recommended to use the 3-character department code as the first three characters of the index code. Avoid using the number zero and the letter O, as these characters are difficult to distinguish from each other. Also keep in mind that your department may be limited to six characters if the index code is used for labor charges. We will look at an example later in the video.

As mentioned before, each index code must specify a fund type, fund, sub-fund, and organization. Each of these parameters affects where financial information is put in several public documents, such as the Annual Appropriation Ordinance and the Comprehensive Annual Financial Report. Once an index code has been used for any type of financial transaction, none of these critical parameters should be changed as it will alter how financial information is reported.

Index codes can also be used to specify, or embed, a project, grant, or user code. Additionally, you can embed the sub-object but this is usually only done for revenue transfers. Keep in mind that embedding a project, grant, or user code in the index code setup restricts its use to these objects. For example, if an index code has a specific grant embedded in its structure, you will only be able to use the index code for that grant. The grant, project, user code, or sub-object should only be embedded if no other use will be needed.

The next required field is "Allotment Control". This is a misleading field name because it actually refers to how appropriation or spending authority is controlled. This field has nothing to do with allotments, although allotments are made in the financial system based on available appropriation. The minimum spending control that can be used for the index code is defined by the sub-fund of the index code. This index code is pointing to 2S-PPF-GNC. Let's take a quick look at how the sub-fund is setup, in FAMIS 5055, to see the minimum spending control.

Index Code

```
FAML5055 V5.1          CITY AND COUNTY OF SAN FRANCISCO--NFAMIS    01/12/2009
LINK TO:              SUBFUNDS                                     9:55 AM

FUND TYPE             : 2S          SPECIAL REVENUE FUNDS
FUND                  : PPF          PUBLIC PROTECTION SPECIAL REVENUE FUND
SUBFUND              : GNC          GRANTS, NON-PROJECT, CONTINUING
PROJECT   IND        : N
GRANT   IND         : Y
USER CD   IND       : O
ALLOTMENT /FNDS CTL: 81   Y        SFD/DEPT/GRANT
SPEND PLAN /FNDS CTL: 81   Y        SFD/DEPT/GRANT
CASH CONTR /FNDS CTL: GG   Y        GRANT
INT DIST CNTL TYPE   :
SUMMARIZE INT DIST   : 3           GRANT
CHARGE INTEREST IND  : Y
INVESTMENT POOL      : 1           GENERAL INVESTMENT POOL
ALL-YEARS OPTION     : Y           CARRYOVER ALL BALS POST FWD TO ALL FILES
YR END CLOSE INDEX   : *CON2SPPFGNC PUBLIC PROTECTION GRANTS, NON-PROJ, CONT
CLOSEOUT TYPE        : G4          GOVERNMENTAL-GRANTS (ALLYEAR="Y")
ANNUALLY BUDGETED    : Y           STATUS IND : A
CREATE DATE : 12/06/1999 UPDATE DATE : 11/15/2007 STATUS DATE : 12/06/1999
F1-HELP   F2-SELECT   F9-LINK     F4-PRIOR   F5-NEXT

G014 - RECORD FOUND
```

For 2S-PPF-GNC, the minimum control allowed is at the grant level. With this control, expenditures plus encumbrances will not be allowed to exceed appropriation under a grant code. If the grant has multiple details, the system will allow expenditures plus encumbrances to exceed appropriation in any given grant detail so long as the total expenditures plus encumbrances for the grant do not exceed the total appropriation for the grant code. Let's go back to the "Index Code" Setup screen.

Index Code

```
FAML5300 V5.1          CITY AND COUNTY OF SAN FRANCISCO--NFAMIS    10/01/2008
LINK TO:              INDEX CODES                                3:03 PM

INDEX CODE           : CON-SAFE08CO          FEDERAL SAFE HAVEN GRANT
FUND TYPE            : 2S                    SPECIAL REVENUE FUNDS
FUND                 : PPF                    PUBLIC PROTECTION SPECIAL REVENUE FUND
SUBFUND              : GNC                    GRANTS, NON-PROJECT, CONTINUING
PROGRAM              : CGD                    CRIMINAL JUSTICE
DEPT. ACTIVITY       :
ORGANIZATION         : CON                    CONTROLLER
PROJ PJDTL           :
GRANT GR DTL         : COSAFE 08CO          FEDERAL SAFE HAVEN    FEDERAL SAFE HAVEN
USER CD              :
SUB-OBJECT           :
ALLOTMENT CTL        : 87                    SFD/DEPT/GRANT/DETL2
SPEND PLAN CTL       : 87                    SFD/DEPT/GRANT/DETL2
CASH CTL TYPE        : GG                    GRANT
COST DISTR           : PSC% : 0.00          TAX REBATE% : 0.00    EXTERN RPT REQ :
START/END DATES      : 10/01/2008 / 09/30/2010  FUTURE YEAR INDEX :
CREATE DATE          : 09/27/2008            STATUS IND : A
UPDATE DATE          : 09/27/2008            STATUS DATE : 09/27/2008
F1-HELP             F2-SELECT                F4-PRIOR          F5-NEXT
                    F9-LINK

G014 - RECORD FOUND
```

You'll notice we have set the spending control for this index code at grant detail 2, which is the first 4 characters of the grant detail field. This is a stricter spending control and will only allow expenditures plus encumbrances for each grant detail 2 to be the amount of appropriation under grant detail 2.

Note that the next two fields, "Spending Plan Control" and "Cash Control" have not been activated and are not used in the City's version of FAMIS, even though input is required.

Near the bottom of the screen are start and end dates. These fields define the time period that the index code can be used in FAMIS. An index code cannot be used before or after the time period defined. The time period can be modified for necessary financial transactions when justified.

An important note for index codes used for payroll charges: If your department does not use the Labor Distribution System, or LDS, to process payroll, index codes used for posting payroll charges are limited to 6 characters, as shown. In addition, for non-LDS departments, if you need payroll charges to post to a grant, project, or user code, you'll need to embed them in the index code on the Index Code Setup screen. This is because the payroll system only stores the "index code" as a funding source and cannot specify grant, project, or user code. So how can you tell if payroll will need to be posted to a grant, project, or user code?

Index Code

```
FAML5055 V5.1          CITY AND COUNTY OF SAN FRANCISCO--NFAMIS      01/12/2009
LINK TO:                SUBFUNDS                                     9:55 AM

FUND TYPE              : 2S          SPECIAL REVENUE FUNDS
FUND                   : PPF          PUBLIC PROTECTION SPECIAL REVENUE FUND
SUBFUND                : GNC          GRANTS, NON-PROJECT, CONTINUING
PROJECT IND            : N
GRANT IND              : Y
USER CD IND            : O
ALLOTMENT /FNDS CTL: 81  Y          SFD/DEPT/GRANT
SPEND PLAN /FNDS CTL: 81  Y          SFD/DEPT/GRANT
CASH CONTR /FNDS CTL: GG  Y          GRANT
INT DIST CNTL TYPE    :
SUMMARIZE INT DIST    : 3          GRANT
CHARGE INTEREST IND   : Y
INVESTMENT POOL       : 1          GENERAL INVESTMENT POOL
ALL-YEARS OPTION      : Y          CARRYOVER ALL BALS POST FWD TO ALL FILES
YR END CLOSE INDEX    : *CON2SPPFGNC PUBLIC PROTECTION GRANTS, NON-PROJ, CONT
CLOSEOUT TYPE         : G4          GOVERNMENTAL-GRANTS (ALLYEAR="Y")
ANNUALLY BUDGETED     : Y          STATUS IND : A
CREATE DATE : 12/06/1999 UPDATE DATE : 11/15/2007 STATUS DATE : 12/06/1999
F1-HELP      F2-SELECT      F9-LINK      F4-PRIOR      F5-NEXT

G014 - RECORD FOUND
```

You can tell by referring back to the FAMIS 5055 sub-fund setup screen. The "Grant Ind" or "Grant Indicator" field is "Y", which means a grant is required for all transactions for 2S-PPF-GNC. "Project Indicator" for this sub-fund is "N", so input is not allowed. You can also usually decipher the required fields by the title of the sub-fund. In this example, the sub-fund for this index code is "GNC", or Grants, Non-Project, Continuing. For this particular sub-fund, a grant will be required so it is embedded as shown. If the sub-fund indicates that it is a project fund, a project code would generally be required.

The thing to remember here is that payroll charges for non-LDS departments are processed exclusively based on the information provided in the index code and all information required for posting must be included in the Index Code setup in FAMIS screen 5300. When payroll charges point to sub-funds that require grants, projects, or user codes, the index code must also embed required details.

Index Code

```
FAML5055 V5.1          CITY AND COUNTY OF SAN FRANCISCO--NFAMIS    01/12/2009
LINK TO:              SUBFUNDS                                     9:55 AM

FUND TYPE             : 2S          SPECIAL REVENUE FUNDS
FUND                  : PPF          PUBLIC PROTECTION SPECIAL REVENUE FUND
SUBFUND              : GNC          GRANTS, NON-PROJECT, CONTINUING
PROJECT IND          : N
GRANT IND            : Y
USER CD              : O
ALLOTMENT /FNDS CTL: 81 Y          SFD/DEPT/GRANT
SPEND PLAN /FNDS CTL: 81 Y          SFD/DEPT/GRANT
CASH CONTR /FNDS CTL: GG Y          GRANT
INT DIST CNTL TYPE  :
SUMMARIZE INT DIST  : 3            GRANT
CHARGE INTEREST IND : Y
INVESTMENT POOL     : 1            GENERAL INVESTMENT POOL
ALL-YEARS OPTION    : Y            CARRYOVER ALL BALS POST FWD TO ALL FILES
YR END CLOSE INDEX  : *CON2SPFFGNC PUBLIC PROTECTION GRANTS, NON-PROJ, CONT
CLOSEOUT TYPE       : G4            GOVERNMENTAL-GRANTS (ALLYEAR="Y")
ANNUALLY BUDGETED   : Y            STATUS IND : A
CREATE DATE : 12/06/1999 UPDATE DATE : 11/15/2007 STATUS DATE : 12/06/1999
F1-HELP            F2-SELECT          F4-PRIOR      F5-NEXT
                    F9-LINK

G014 - RECORD FOUND
```

You can tell by referring back to the FAMIS 5055 sub-fund setup screen. The "Grant Ind" or "Grant Indicator" field is "Y", which means a grant is required for all transactions for 2S-PPF-GNC. "Project Indicator" for this sub-fund is "N", so input is not allowed. You can also usually decipher the required fields by the title of the sub-fund. In this example, the sub-fund for this index code is "GNC", or Grants, Non-Project, Continuing. For this particular sub-fund, a grant will be required so it is embedded as shown. If the sub-fund indicates that it is a project fund, a project code would generally be required.

The thing to remember here is that payroll charges for non-LDS departments are processed exclusively based on the information provided in the index code and all information required for posting must be included in the Index Code setup in FAMIS screen 5300. When payroll charges point to sub-funds that require grants, projects, or user codes, the index code must also embed required details.

Index Code

```
FAML5300 V5.1          CITY AND COUNTY OF SAN FRANCISCO--NFAMIS      10/01/2008
LINK TO:                INDEX CODES                                3:03 PM

INDEX CODE       : CON-SAFE08CO      FEDERAL SAFE HAVEN GRANT
FUND TYPE        : 2S                 SPECIAL REVENUE FUNDS
FUND             : PPF                PUBLIC PROTECTION SPECIAL REVENUE FUND
SUBFUND          : GNC                GRANTS, NON-PROJECT, CONTINUING
PROGRAM          : CGD                CRIMINAL JUSTICE
DEPT. ACTIVITY   :
ORGANIZATION     : CON                CONTROLLER
PROJ PJDTL      :
GRANT GR DTL    : COSAFE 08CO        FEDERAL SAFE HAVEN   FEDERAL SAFE HAVEN
USER CD         :
SUB-OBJECT      :
ALLOTMENT CTL   : 87                 SFD/DEPT/GRANT/DETL2
SPEND PLAN CTL  : 87                 SFD/DEPT/GRANT/DETL2
CASH CTL TYPE   : GG                 GRANT
COST DISTR      : PSC% : 0.00 TAX REBATE% : 0.00 EXTERN RPT REQ :
START/END DATES : 10/01/2008 / 09/30/2010 FUTURE YEAR INDEX :
CREATE DATE     : 09/27/2008        STATUS IND : A
UPDATE DATE     : 09/27/2008        STATUS DATE : 09/27/2008
F1-HELP        F2-SELECT              F4-PRIOR    F5-NEXT
                F9-LINK

G014 - RECORD FOUND
```

If we use this index code for payroll charges, FAMIS should not have trouble posting the transactions. As you'll remember that the 2S-PPF-GNC sub-fund requires a grant to be input for all transactions. This index code has the grant embedded, so each transaction for this index code will post to COSAFE-08MY. However, if the grant was not embedded, FAMIS would not process the transaction and prompt the user for a grant to be input, leaving the payroll charge unrecorded until corrected.

Unrecorded payroll charges will delay your department's reporting and can result in unreimbursed grant claims. When your department has unposted payroll charges, your fund accountant will send your department a list of these charges so they can provide the missing grants, projects, or user codes. Your department must provide the correct information in a timely manner to minimize delay in posting the payroll charges. Check with your department's payroll staff to find out whether your department uses LDS.

Index Code

```
FAML5300 V5.1          CITY AND COUNTY OF SAN FRANCISCO--NFAMIS      01/12/2009
LINK TO:                INDEX CODES                                10:50 AM

INDEX CODE       : EVEVAAA302I      FR EVENVNC-EVBOTL TO EVAGFAAA-NONPRJ
FUND TYPE        : 1G                GENERAL FUND
FUND             : AGF                GENERAL FUND
SUBFUND          : AAA                GF-NON-PROJECT-CONTROLLED
PROGRAM          : CIG                ENVIRONMENT
DEPT. ACTIVITY   :
ORGANIZATION     : ENV01             ADMINISTRATION
PROJ PJDTL       :
GRANT GR DTL     :
USER CD          : T-EVAAA           FR EVENVNC-EVBOTL TO EVAGFAAA-NONPRJ
SUB-OBJECT       : 9302I            OTI FR 2S/ENV-ENVIRONMENTAL PROTECTION
ALLOTMENT CTL    : 99                INDEX CODE
SPEND PLAN CTL   : 99                INDEX CODE
CASH CTL TYPE    : F2                FUND
COST DISTR       : PSC% : 0.00      TAX REBATE% : 0.00  EXTERN RPT REQ :
START/END DATES  : 07/01/2004 / 06/30/2999  FUTURE YEAR INDEX :
CREATE DATE      : 05/24/2004           STATUS IND :
UPDATE DATE      : 05/24/2004           STATUS DATE :
F1-HELP          F2-SELECT              F4-PRIOR    F5-NEXT
                                F9-LINK
```

Now let's quickly review the structure for index code for a revenue transfer, which is a transfer of income between different funds. Index codes for revenue transfers are 12 characters long and must use the following format. The first two characters of the index code represent the organization. The next 6 characters of the index code are the last 6-characters of the user code. Finally, the last four characters of the index code are the last 4-characters of the revenue transfer sub-object. The project, grant, user code and sub-object values should all be embedded.

The index code description must match the user code description. The descriptions should indicate the departments, funds, sub-funds, and projects or grants.

Index Code

```
FAML5300 V5.1      CITY AND COUNTY OF SAN FRANCISCO--NFAMIS      10/01/2008
LINK TO:          INDEX CODES                                3:03 PM

INDEX CODE       : CON-SAFE08CO      FEDERAL SAFE HAVEN GRANT
FUND TYPE        : 2S                SPECIAL REVENUE FUNDS
FUND             : PPF                PUBLIC PROTECTION SPECIAL REVENUE FUND
SUBFUND          : GNC                GRANTS, NON-PROJECT, CONTINUING
PROGRAM          : CGD                CRIMINAL JUSTICE
DEPT. ACTIVITY   :
ORGANIZATION     : CON                CONTROLLER
PROJ PJDTL      :
GRANT GR DTL    : COSAFE 08CO        FEDERAL SAFE HAVEN   FEDERAL SAFE HAVEN
USER CD         :
SUB-OBJECT      :
ALLOTMENT CTL   : 87                SFD/DEPT/GRANT/DETL2
SPEND PLAN CTL  : 87                SFD/DEPT/GRANT/DETL2
CASH CTL TYPE   : GG                GRANT
COST DISTR      : PSC% : 0.00      TAX REBATE% : 0.00  EXTERN RPT REQ :
START/END DATES : 10/01/2008 / 09/30/2010  FUTURE YEAR INDEX :
CREATE DATE     : 09/27/2008        STATUS IND : A
UPDATE DATE     : 09/27/2008        STATUS DATE : 09/27/2008
F1-HELP        F2-SELECT          F9-LINK          F4-PRIOR        F5-NEXT

G014 - RECORD FOUND
```

In this video, we talked about the role of the index code in the City's fund accounting and how they are structured. Index codes are used to identify funds, grants, projects, and organizations. They are also used to control department's appropriations. Index codes must also contain all information for posting payroll charges if your department doesn't use LDS. Finally, index codes for revenue transfers must follow a strict format and contain a user code and sub-object for tracking purposes. This concludes the index code training.