



Ben Rosenfield
Controller

Monique Zmuda
Deputy Controller

MEMORANDUM

TO: Department Finance Officers
Accounting Staff
FROM: Alan Pavkovic, Accounting Operations Manager *AP*
DATE: June 28, 2012
SUBJECT: New Processing Guidelines for Grant "Accept & Expend"

The purpose of this memorandum is to explain new procedures for obtaining approval to "accept and expend" grants and setting up grant budget in FAMIS, due to the new threshold in San Francisco Administrative Code 10.170-1 established through Ordinance 97-12 adopted on May 29, 2012.

Grant "Accept & Expend" Threshold

Effective June 28, 2012, departments only need Board approval to "accept and expend" grants of \$100,000 or more (**including any required City matching funds**). If subsequent increases to a grant raise the cumulative amount of the grant to \$100,000 or more, an "accept and expend" resolution is required. In addition, if a grant had been previously approved by the Board, the department can "accept and expend" any individual increases of less than \$50,000 without further Board action.

All grants that create new positions, regardless of the amount, must be approved by the Board through ordinances which amend the Annual Salary Ordinance (ASO).

The table below further defines these situations and the required Board actions:

<i>Grants</i>	<i>Grant Amount*</i>	<i>Board Accept & Expend Needed?</i>	<i>Board Accept & Expend through</i>
New Grant	≥ \$100,000	Yes	Resolution
	< \$100,000	No	N/A
Existing Grant	Increase making the total grant ≥ \$100,000	Yes	Resolution
	Increase ≥ \$50,000 and total grant ≥ \$100,000	Yes	Resolution
	Increase resulting in the total grant < \$100,000	No	N/A
	Increase of < \$50,000	No	N/A
New or Existing Grant that creates new positions	ANY	Yes	Ordinance

* Amount includes matching City funds, if any.

Please contact your fund accountant if you have any questions regarding this information.

Processing Guidelines – for Grants that do not require Board Approval

If a grant does not create new positions and falls below the threshold described in the Accept & Expend Threshold section above, departments must take the following steps to have the grant set up in FAMIS.

1. Submit the required documents to your Fund Accountant through email:
 - Signed Grant Resolution Information Form (including the Disability Access Checklist)
The form is available at <http://mission.sfgov.org/DocCenter/DispDetail.aspx?DocNo=69&S=0&P=ByDept.aspx&T=Board%20of%20Supervisors%20%20Grant%20Package&K=114>
 - Grant award letter
 - Grant agreement
 - Grant budget document from the grantor
 - Grant guidelines or web link to the guidelines
2. Submit a grant journal entry in FAMIS using document type “GB” or “GM”. (Note that document type “GB” or “GM” is used for initial grant budget set up ONLY. For budget modifications, use document type “GE” or “GR”.) The notepad of the grant journal entry must include the following information:
 - Name of the funding agency, Federal pass-through agency, if applicable
 - Grant Type (Federal, State, Federal Pass-through, or Private, etc)
 - Catalog of Federal Domestic Assistance (CFDA) number, if applicable
 - Grant award amount and Grant period
 - Required matching/in-kind amount and where in FAMIS they are budgeted
 - Funding source of matching/in-kind amount
 - Reporting and audit requirements and due dates

Processing Guidelines – for Grants that **require** Board Approval

For all other grants, Board resolutions or ordinances are required for “accept and expend” approval. For instructions on what resolution and ordinance packages must contain, refer to the documents provided on the City’s Intranet Document Center at <http://mission.sfgov.org/doccenter> . Click on the word “Agency” to pull down either the Board of Supervisors | Ordinance Package or the Board of Supervisors | Resolution Package from the “Select an Agency to View” menu.

Review the checklists provided on the document center for the required contents of ordinance and resolution packages before submission to the Controller’s Office. After all documents are assembled and the original legislative document has been signed by the department head (resolutions), plus Deputy City Attorney and the Department of Human Resources (ordinances), the original and four copies of the completed packages should be submitted to your Fund Accountant at Room 300, City Hall. **Please also include the grant number that will be used to set up the grant budget in FAMIS.** This permits assurance on all grants that are entered into FAMIS and allows us to track the status of the packages.

Processing Guidelines for Grant Accept & Expend and Budget Set Up

All Accept & Expend packages require review, approval, and sign-off first by the Controller's Office then the Mayor's Budget Office prior to submission to the Clerk of the Board. Each party will complete the approval process as expeditiously as possible. However, processing of "accept and expend" packages can take considerable time, especially if packages are incomplete or require revisions. The Clerk's Office may also ask for changes, and requires time to process the packages prior to calendaring the item on the Board agenda.

To have the grant budget set up in FAMIS after the resolution or the ordinance is adopted, submit a copy of the fully signed Board resolution or ordinance along with the documents listed in Section 1 on page 2 of this memo to your Fund Accountant. Follow procedures described in Section 2 to initiate grant entries to set up the grant budget in FAMIS. Please also include the Board resolution number or ordinance number in the notepad.

Please contact your Fund Accountant if you have any questions.