

SAN DIEGO UNIFIED SCHOOL DISTRICT

Date: April 17, 2017

To: All School Principals, Child Development Center Administrators, and Division and Department Heads

Subject: 2016-17 ACCOUNTS PAYABLE YEAR-END ACCRUAL ITEMS

Department and/or Persons Concerned: Persons responsible for budgets

Due Date: June 30, 2017

Reference: Administrative Circular 48, dated January 31, 2017

Action Requested: Submit all requests for 2016-17 accounts payable accruals to the Accounts Payable Department by the due date. **It is mandatory to return this Accounts Payable Accrual form to Accounts Payable whether or not there are any charges.**

Brief Explanation:

All goods and services received by June 30, 2017 must be charged to the 2016-17 fiscal year. All invoices for these goods or services must be forwarded to the Accounts Payable Unit for payment processing no later than June 30, 2017.

All sites and departments must notify Accounts Payable of any 2016-17 financial obligations that exist for goods or services that will be received, but not invoiced by June 30, 2017. This applies only to obligations that were **not procured using a purchase order**. The attached **Request to Accrue 2016-2017 Expenses** form is used to record these obligations

Please follow these guidelines:

1. **For expenses incurred after June 1, 2017**, verify that goods or services will be received on or before June 30, 2017.
2. **Thoroughly complete** each item on the **Request to Accrue 2016-2017 Expenses** form to prevent improper accounting treatment of expenses. There may be only one payee and one item on each form, and the invoice total should be at least \$500.00.

Note: **The amount listed must not exceed the actual value of services/merchandise already received, but not invoiced.**

If there are any questions regarding the amount to record please contact your Financial Planning Analyst prior to submission.

3. **Submit the Request to Accrue 2016-2017 Expenses** form, with copies of supporting documentation, such as a quote or estimate, **no later than June 30, 2017** to the Accounts Payable Unit, Eugene Brucker Education Center, Room 3141. This form must be submitted even if there are no charges to report. If there are no charges to report, write “None” at the top of the form and be sure to complete the middle section of the form with your name, your location’s name, your signature, and your four-digit department ID number. This is very important for tracking purposes.
4. **When the original invoice is received**, clearly mark it **Prior Year Accrual 2016-17** and send the invoice to the Accounts Payable department for payment processing.
5. **Do not include** Associated Student Body (ASB) obligations.
6. **Do not include** purchase order obligations. The last day for entering e-Pro requisitions for this fiscal year is April 21, 2017 for all resources that will not carry over to the 2017-18 fiscal year.

For a list of resources that will not carry over to the new fiscal year, refer to Administrative Circular 48, 2016-17 Processing Deadlines dated January 31, 2017. Please contact your Financial Planning Analyst if there are other resources that did not meet the circular’s publishing deadline.

For information or questions contact Nancy Picone, Accounts Payable Manager, Finance Division at (619) 725-7756 or npicone@sandi.net.

Nancy Picone
Manager Accounts Payable

APPROVED:



Candi Lukat
Controller

CL:tt

Attachment

Distribution: A, C, D, E, and F

REQUEST TO ACCRUE 2016-2017 EXPENSES
(For goods and services **RECEIVED** but not invoiced by June 30, 2017)

Payee/Vendor Name:

Description of Item or Service Received *and Invoice Number, if known:*

Date Item or Service Received

Budget Number to be charged

Dept – Resource - Bud Ref – Acct – Pgm – Class – Fund - Ext
____ - _____ - ____ - ____ - ____ - ____ - _____ - ____

Amount

DO NOT INCLUDE ASSOCIATED STUDENT BODY OR PURCHASE ORDER OBLIGATIONS

Attach copies of supporting documentation of purchase (i.e., quote, supplier estimate, order confirmation)

The amount listed must not exceed the *actual* value of services/merchandise already received, but not invoiced.

If you're unsure about the appropriate amount to record, please contact your budget analyst prior to submission.

Manager with budget responsibility Authorization:

Name _____	Location Name _____
Signature _____	Dept. ID Number _____

**When the actual invoice is received, *clearly mark it* PRIOR YEAR ACCRUAL
2016-2017, before sending it to the Accounts Payable Dept. for payment processing.**

**Return to Accounts Payable Dept., Eugene Brucker Education Center,
Room 3141, no later than June 30, 2017.**