

INSTRUCTIONS FOR COMPLETING THE FY 2015 SMALL BUSINESS RESERVE QUARTERLY REPORT

GENERAL GUIDELINES:

The quarterly SBR report is to be compiled and submitted to GOMA by the 30th of the month following the end of the quarterly reporting period. The reports are cumulative, meaning that the data entered on the Quarterly Summary tab of the GOMA template should summarize the entire fiscal year's SBR activity beginning with July 1, 2014 and ending with the last day of the most recent quarter. See the note below regarding new documentation requirements.

The report should be transmitted via email to the GOMA reports mailbox, reports.goma@maryland.gov. The reports are due on the following dates:

October 15, 2014

January 15, 2015

April 15, 2015

July 15, 2015

The quarterly report is completed the same way the annual report is completed. The only difference between the two reports is:

- a) The quarterly report requires a breakout of direct voucher activity
- b) The annual report requires a breakout of designated vs non-designated SBR payments

Prior to entering data into the GOMA quarterly template, you should gather all of the necessary procurement payment reports from your unit's financial management/accounting system. For FMIS agencies, you must use the following reports:

- a) PCHL065/067 ANSWERS report (Excel Spreadsheet and Word documents)
- b) A30USB12 P-card SBR Detail Report
- c) A30USB11 P-card MBE Report (MBE Summary and Non-Match)

Non-FMIS agencies must use reports generated directly from their respective financial/accounting systems, along with the P-card reports. You can use the USB electronic bank statements instead of the P-card FMIS reports if those reports are more readily accessible.

Note: Although the Quarterly Summary tab of the report must contain cumulative data, beginning with the FY 2015 SBR reports, SBR units must provide documentation supporting the SBR activity for the most recent 3-month period. For example, the 1st quarter report must include supporting documentation for July to September, the 2nd quarterly report must include supporting documentation for October through December, etc.

The totals calculated for each new 3-month period must be added to the prior quarters' amounts to arrive at the cumulative totals to be entered on the Summary. The template has been modified to include 3-month reconciliation tabs for direct vouchers, P-cards and BPO/PO voucher payments.

Report preparers should be seeking assistance from their respective procurement, control agency and accounting/finance departments to ensure that all reportable procurement payments are included and all non-reportable payments are excluded.

The controller object/commodity code exclusion spreadsheet posted under the MBE/SBR toolkit on the GOMA website should be used as a reference to help with determining whether certain direct voucher and non-direct voucher (BPO/PO) payments are reportable procurement payments. The spreadsheet also includes descriptions of other excludable transactions such as MOU's, and links to control agencies' statewide contracts. The MBE/SBR toolkit also includes a link to BPW Advisory 1998-2. The advisory and its attachment provide additional guidance on the kinds of procurements that are/are not reportable for purposes of MBE/SBR.

LINE-BY-LINE INSTRUCTIONS:

Direct Vouchers:

A. Total Direct Vouchers (Cell B12 on the Quarterly Summary)

For FMIS agencies, you will need to review and analyze the direct vouchers included on the 067 report to complete this section of the GOMA SBR quarterly report. First, sort the 067 ANSWERS spreadsheet by procurement type or procurement method to isolate all of the direct voucher transactions coded as "DV". You can cut and paste the direct vouchers into a separate tab on the 067 raw data report (not on the GOMA template) so that they can be sorted and categorized more easily.

If you intend to exclude any of the direct vouchers that show as reportable on the original 067 report, you must copy and paste those transactions from the 067 report into the "Direct Voucher Reconciliation" tab of the GOMA report template. In the last column, "Reason for Exclusion/Inclusion", enter a description of the item purchased and the reason for the exclusion.

Conversely, if certain direct voucher payments are showing as non-reportable on the original 067 report, but you have determined that they are reportable procurement payments, you must follow the same process, i.e., copy and paste those transactions into the DV reconciliation tab and provide a description of the item purchased and reason for the inclusion.

After copying all direct voucher transaction adjustments to the DV reconciliation tab, you must enter the following calculation to arrive at the final 3-month direct voucher amount:

Total 067 Reportable DV Amount (Unadjusted)

-Minus Total Value of Excluded Direct Vouchers

+Plus Total Value of Added Direct Vouchers

=Total 3-month Adjusted DV Amount

For the 1st quarter, enter this 3-month total in cell B12 of the Quarterly Summary. For the 2nd, 3rd, and 4th quarters, add the new 3-month DV total to all of the prior individual 3-month totals to arrive at the cumulative total to be entered into cell B12 of the “Quarterly Summary”. You must show all of the prior quarter DV totals individually on the reconciliation tab.

B. Total SBR Direct Vouchers (Cell C12 on Quarterly Summary)

If any of the added or deleted DV transactions include SBR payments, you must make the necessary adjustments to the original 067 direct voucher SBR amount. Show this adjustment to the DV SBR total in the section indicated on the DV Reconciliation tab.

The DV Reconciliation Tab includes a sample direct voucher payment exclusion/inclusion entry to show the various calculations required.

Purchasing Card Payments (Cells B11 and C11 on Quarterly Summary):

Use the monthly A30USB11 MBE Summary report, the A30USB11 MBE Non-Match report, and the A30USB12 SBR detail report to arrive at the total P-card and SBR P-card totals. USB statements can also be used.

- 1) Use the MBE Summary Reports to determine total P-card transaction amounts for each month. This is the only number needed from this report.
- 2) The same exemptions/exclusions referenced above for direct vouchers also apply to P-cards. Use the P-card MBE Non-Match reports or the USB statements, which provide individual transactional detail, to identify any non-reportable transactions. Enter these excludable transactions on the P-card Reconciliation tab of the GOMA template.
- 3) Subtract the total excludable P-card amounts (#2 above) from the total P-card transaction amounts obtained from the MBE Summary Reports (#1 above). Then add the monthly adjusted P-card subtotals together. For the 1st quarterly report, enter this 3-month total for July to September in cell B11 on the Quarterly Summary tab. For the 2nd, 3rd, and 4th quarters, add all the individual adjusted monthly P-card totals together before entering the cumulative amount in cell B11.
- 4) Use the A30USB12 SBR Transaction Detail Report to make any necessary adjustments to the P-card SBR payment total. Show these SBR payment adjustments on the P-card reconciliation tab. Add the SBR P-card subtotals together and enter the cumulative adjusted P-card SBR total in cell C11 on the Quarterly Summary tab.

BPO/PO Payments (Cells B13 and C13):

The 067 report provides transactional detail for payments made against a blanket purchase order (BPO) or a purchase order (PO). The same DV process outlined above for making adjustments to the total voucher amount and the SBR voucher amount should be followed. All BPO/PO transaction

adjustments must be entered on the PO/BPO Reconciliation tab. The PO/BPO contract ID# and the PO/BPO Effective date is included on the 067 report for all of these transactions and must be included in the appropriate columns on the reconciliation tab. The final adjusted amounts for BPO/PO vouchers should be entered in cells B13 and C13 of the Quarterly Summary.

Once you have entered dollar amounts into all of the correct cells on the Quarterly Summary tab, the template automatically calculates all final SBR percentages.

If you submit the quarterly report without all of the required documentation, it will be returned to your email account with specific instructions regarding why it was not accepted and the deadline for re-submission. The agency head will be copied on that transmission. If you fail to submit the quarterly reports by the deadline, the agency head will also be notified.

Please contact a member of the GOMA compliance team via phone or email (reports.goma@maryland.gov) if you have any questions regarding completion of the quarterly SBR report.