# **Document Purpose**

All donated funds and goods donated not directed to Give2SF or managed through the Emergency Operations Center must be tracked and reported. This document provides requirements and guidance for departments receiving monetary and in-kind donations. It explains how to record and report donations to the Controller’s Office.

# **Monetary Donations**

If the donor specifies that monetary donations are to be used by your department (and not directed to Give2SF or the City in general), your department must collect the information listed below and follow these steps when recording in PeopleSoft.

# **What information needs to be tracked**

* Your department must collect the information below for monetary donations:
  + Donor name and contact information (e-mail address and/or mailing address)
    - Donor cannot be anonymous (this includes any donor-advised funds or Friends of accounts)
  + Date of receipt by department
  + How and when funds were used (e.g., date of distribution, to whom, and for what purpose)
    - Purpose should align to appropriate Activity Code in Accounting Procedures
  + The donor’s financial interests involving the City, such as a contract, grant, lease, or request for license, permit, or entitlement for use

# **Accounting Procedures**

* Record both revenues and expenditures in Fund 14820, Dept XXXXXX (your department’s Dept Code), Authority 10001, Project 100XXXXX (which is a new COVID-19 donation Project Code) with the appropriate Activity Code from among the following:
  1. 0001 Unallocated
  2. 0002 Assistance to Individuals & Families
  3. 0003 Assistance to Small Businesses
  4. 0004 Public Buildings, Infrastructure & Assets for Emergency Response
* What you enter as the new Project Code Description must include XXXDR-COVID 19 (XXX = 3-character Dept Code) and not exceed 30 characters. For example, “DPHDR-COVID 19-UCB Epidemiology”
* Coordinate with the Business Intelligence Team in the Controller’s Systems Division by opening a ticket at the SF Employee Portal (at the SF Employee Gateway: <https://sfgov.org/sfc/employee-gateway>). Your ticket’s subject line should be “COVID Donation Project Code” to ensure that the new project code is captured under Emergency-Related Gift Funds on the [Emergency Projects & Cost Recovery dashboard](https://epuobi-bifrost.sfgov.org/analytics/saw.dll?Dashboard) on SF Reports & Analytics.

# **In-Kind Donations (Goods)**

All in-kind donations of goods your department receives that are for your department’s use must be tracked separately from those directed to Give2SF and distributed to departments by the Emergency Operations Center Logistics Section.

# **Types of in-kind donations that the City must track and report**

* Donations of food consumed by departments.
* Donations of goods used by departments.
* Donations of food and goods for which the City decides who the recipient(s) will be, including nonprofit organizations.

# **What information needs to be tracked**

* Your department must collect the information below for in-kind donations:
  + Item description, including brand, type, and quantity
  + The donation’s value and method of valuation\*
  + Donor name and contact information (e-mail address and/or mailing address)
    - Donor cannot be anonymous (this includes any donor-advised funds or Friends of accounts)
  + Date of receipt by department
  + Date of distribution, to whom it was distributed, and reason for distribution
  + The donor’s financial interests involving the City, such as a contract, grant, lease, or request for license, permit, or entitlement for use

\*Note: For each donation, indicate how its value was determined, in this order:

1. Replacement cost (fair market value) based on similar purchases around the time of donation. This includes current commercial rates, which FEMA validates based on invoices from previous purchases or information from vendors in the area.[[1]](#footnote-2)If possible, Departments should include prices from current or recent Peoplesoft POs for comparable goods as supporting documentation.
2. Online pricing at the time of donation (eBay, Amazon, etc.)
3. Donor-stated value

# **Where donation information will be reported**

* Website reporting (required by Sunshine Ordinance, SF Admin. Code, Section 67.29-6)
  + For all donations of goods received worth more than $100, your department must report the donation on its website.
  + The website disclosure should identify the donor, donation’s value, and any “financial interest” the donor has involving the City.
  + A “financial interest” includes a contract, grant, lease, or request for license, permit, or entitlement for use.
  + All individual donations will be posted publicly as part of the reports below.
* Controller Biweekly Update to the Board
  + The Controller’s Office provides biweekly updates to the Board of Supervisors summarizing monetary and in-kind donations for the Give2SF Fund.
* Annual reporting (required by SF Admin. Code, Section 10.100-305)
  + The Controller and City Administrator will prepare an annual report summarizing all donations (monetary and in-kind) for Give2SF to the Board of Supervisors during the first two weeks of July.
  + Departments are required to prepare an annual report summarizing donations received directly for their use (and should distinguish whether donations are COVID-19 related or not).[[2]](#footnote-3)
* “Behested payment” reporting (required by state and city codes)
  + This reporting applies to certain donations solicited by the City’s elected officials or commissioners.
  + Elected officials and commissioners may be required to file behested payment forms for solicited donations valued at or above $1,000. Please contact the City Attorney’s Office with any questions about behested payment reporting.
  + If your department receives a donation that you know or suspect was solicited by an elected official or commissioner of the City, please inform the official(s) concerned. Confirming that their solicitation has resulted in a donation is a courtesy that helps them comply with their reporting obligations.

# **Reporting to the Controller’s Office**

Weekly lists of donations (monetary and in-kind goods) are due to the Controller’s Office every Friday.

* Please send the requested information and any supporting documentation to support your method of valuation to your Cost Recovery Coordinator and your Fund Accountant.

In-kind donations need to be recorded in PeopleSoft if material or if the underlying source is a governmental grant or program. However, the detailed accounting treatment is still being researched on. Please contact your Controller’s Office AOSD Fund Accountant before recording any in-kind donations in PeopleSoft.

1. <https://www.fema.gov/media-library-data/1558538611290-d4165531878c8c8795551d3a7665d03e/Donated_Resources_Policy_6-25-2018_508.pdf> [↑](#footnote-ref-2)
2. Please reference Section 12.5.1.3 of the [Controller’s Office Accounting Policies & Procedures](http://famis.sfgov.org/controllerspolicies/CON%20Accounting%20P_P%20-%20August%202019%20-%20Final%20-%20Upload5.pdf) regarding gifts reporting. [↑](#footnote-ref-3)