

# Citywide Accounting Policies and Procedure

Change Summary

August 2019

Chapter/Topic	Subtopic	Section	Change Summary	
<b>General</b>	General	All	Updated hyperlinks, formatting, tables, etc.	
<b>Contracts &amp; Encumbrances</b>	Sole Source Waiver	3.3   Contracting Rules & Regulations	Removed outdated Sole Source Waiver Request Form	
	Sole Source Waiver	3.3   Contracting Rules & Regulations	Added new subsection on Requests to Waive Competitive Solicitation Requirements (3.3.19)	
	OCA Resources	3.3   Contracting Rules & Regulations	Added new subsection on OCA Resources (3.3.20)	
	Chapter 14B Rules & Regulations	3.3   Contracting Rules & Regulations	Added link to Chapter 14B Rules & Regulations	
	Technology Marketplace	3.5   Technology Marketplace	Updated language on Technology Store fee eligibility (formerly known as COIT fee)	
	Technology Marketplace	3.5   Technology Marketplace	Updated table of contracts subject to Technology Store fee	
	Contracting FAQ	3.8   Contracting FAQ	Removed link to outdated training video	
	Technology Marketplace	3.8   Contracting FAQ	Added FAQ on Purchase Orders on expired Technology Marketplace contracts	
	Purchasing Authority	3.8   Contracting FAQ	Updated FAQ on Non-Purchasing Authority and non-customized training	
	Purchasing Authority	3.8   Contracting FAQ	Added FAQ on effect of Purchasing Authority on Purchase Order approval workflow and the impact of Contract Type PCR on workflow	
	Bottled Water Ban	3.8   Contracting FAQ	Added FAQ on Bottled Water Ban	
<b>Expenditures</b>	Grant Agreements	3.11   Grant Agreements	Added new subsection on Grant Agreements - Consensus	
	Receiving	4.2   Invoices	Added new subsection on Receiving (4.2.3)	
	Invoices	4.2   Invoices	Added language on using one invoice number per Invoice No. field	
	Payments	4.3   Approval of Invoices	Updated language on payments without Purchase Orders, including PO threshold and workflow	
	Match Exceptions	4.3   Approval of Invoices	Updated thresholds for approval workflow on exception vouchers	
	Match Exceptions	4.3   Approval of Invoices	Updated language on Business Tax expiration date	
	Match Exceptions	4.3   Approval of Invoices	Added language allowing Departments to override certain match exceptions related to contract expiration dates	
	Year End Payment	4.4   Payment Considerations	Updated language on the use of the Accounting Date field during Year End	
	Credit Memorandum	4.4   Payment Considerations	Updated language on Credit Memos and Voucher Types	
	Sales & Use Tax	4.5   Sales & Use Taxes	Updated link to California Department of Tax and Fee Administration (formerly known as the Board of Equalization)	
	Sales & Use Tax	4.5   Sales & Use Taxes	Updated language on Chartfields when reversing erroneous system accruals	
	Sales & Use Tax	4.5   Sales & Use Taxes	Updated manual accrual table with cash balancing lines and related Chartfields	
	Sales & Use Tax	4.5   Sales & Use Taxes	Updated language clarifying Chartfields for sales tax reversals	
	IRS 1099 Payments	4.6   IRS 1099 Miscellaneous (MISC) Reporting	Added language on 1099 reportability on CCSF Employees hired as outside contractors; added table with 1099 examples	
	Employee Reimbursement	4.8   Employee Travel & Business Expenses	Added language requiring employees to incur and report their own reimbursement expenses (with exceptions)	
	Employee Reimbursement	4.8   Employee Travel & Business Expenses	Added language requiring expense reports to be approved by Department Head or Authorized Travel Signatory	
	Employee Reimbursement	4.8   Employee Travel & Business Expenses	Added policy on Expense User Delegation (authorization to reassign/delegate expense transactions)	
	Employee Reimbursement	4.8   Employee Travel & Business Expenses	Updated language on DHR preapproval and chartfields	
	Chapter 12X - LGBT State Ban	4.8   Employee Travel & Business Expenses	Updated LGBT Banned State list	
	Cash Advance	4.8   Employee Travel & Business Expenses	Added language and reference to AOSD Flash for additional guidance on Cash Advances	
	Expenses - Air Travel	4.8   Employee Travel & Business Expenses	Added language on correct Account Code for luggage and agency fees	
	Expenses - Parking	4.8   Employee Travel & Business Expenses	Updated rates and reference information for SFO Airport parking	
	Expenses - Laundry	4.8   Employee Travel & Business Expenses	Added language on laundry/dry clean expenses	
	Per Diem Rates	4.8   Employee Travel & Business Expenses	Updated Meal & Incidental rates	
	Reimbursement FAQ	4.8   Employee Travel & Business Expenses	Added FAQ on consolidating expenses of employees (e.g. group rates)	
	Bottled Water Ban	4.8   Employee Travel & Business Expenses	Added reference links for updated information and policy on Bottled Water	
	Non-Uniform Employee Reimbursement Claims	4.8   Employee Travel & Business Expenses	Added new subsection on Non-Uniform Employee Reimbursement Claims (4.8.9)	
	<b>Procurement Card (P-Card)</b>	Emergency Cards	5.1   P-Card Overview	Added language requiring approval on exceptions for non-declared emergencies
		Departmental Policy	5.1   P-Card Overview	Added language requiring approval for departmental policy deviating from citywide policy
		Prohibited Purchases	5.2   Use of the Card	Updated prohibited purchases, including reference to Bottled Water ban
Prohibited Purchases		5.2   Use of the Card	Added language allowing purchase exceptions with preapproval from AOSD	
<b>Cash Receipts &amp; Revenue</b>	Deposits	8.3   Properly Recording Revenue	Added language to clarify corrections on dollar amount and COA errors	
<b>Emergency Procedures</b>	Emergency Procedures	14   Emergency Procedures	Updated language throughout section	
<b>Projects &amp; Project Costing</b>	Project Type	16.2   Using Project Types	Added language on second project technology type (COIT Funded)	
<b>Allocations &amp; Abatements</b>	Non-Labor Abatements	17.4   Non-Labor Abatements	Updated language to reference proper links and remove outdated procedure	