Special Attention of:	Transmittal: Handbook No: 1980.1, Chg 1
Nita Nigam Ann Butler	Issued: May 2015

1. This Transmits: Change 1 to Handbook 1980.1, Accounting Policies

2. Summary: Handbook CFO-14-004 has been updated and incorporated into this handbook.

3. The changes are:

   a. Clarifications of responsibilities by OCFO – Accounting staff in review, monitoring, and validation of accrual estimates.
   b. Formatting policy as Chapter 4 of CFO Handbook No. 1980.1.
   c. Handbook CFO-14-004, Accrual Policy - Purchase Card Expenses is superseded by Change 1 to Handbook 1980.1.
   d. See attached file (Changes in Purchase Card Accrual Policy from original) with edits highlighted in tracked changes.

4. Filing Instructions:

   Remove : Superceded Handbook CFO-14-004, Accrual Policy - Purchase Card Expenses issued January 2015.

   Insert in Handbook 1980.1, Accounting Policies:

Table of Contents	page ii	changed – May 2015
Purchase Card Accrual Policy	pages 4-1-4-2	changed – May 2015

Note: OCFO-Accounting staff perform all activities required in the policy. The Purchase Card Accrual Policy **does NOT require** any activities to be performed by any Program Office other than OCFO.