

Chapter 300: The Revolving Fund Purchase and the Direct Payment Voucher

	<u>Page</u>
301 Introduction	3-3
302 Overview of Centralized and Decentralized Purchasing	3-3
303 Summary of the Revolving Fund Purchase	3-3
304 Establishing a Revolving Fund	3-3
305 Revolving Fund Rules and Regulations	3-4
306 Limit on the Amount of the Order	3-4
A. Why There Is a Limit	3-4
B. The Limit is \$200	3-4
307 Limitations on the Type of Order	3-4
A. Order Size and Split Orders	3-4
B. Specific Types of Purchases	3-5
C. Ordering Term Contract Items from Other than the Contract Vendor	3-5
D. Compliance with All City Procedures and Applicable Laws	3-5
E. Exemptions from Standard Procedures	3-6
308 Placing a Revolving Fund Order	3-6
309 Information related to a Revolving Fund Order	3-6
310 Replenishing the Revolving Fund	3-7
A. Completing a Direct Payment Voucher	3-7
B. Completing the Revolving Fund Voucher	3-7
C. Purchasing's Review	3-7
D. Controller's Audit	3-8
311 Petty Cash Transactions	3-8
312 The Direct Payment Voucher	3-8
A. Purpose	3-8
B. Summary of When to Use a Direct Payment Voucher	3-8
C. Unauthorized Purchases	3-9
313 Specific DPV Transactions	3-10
A. Subscriptions	3-10
B. Books	3-10
C. Conference and Registration Fees	3-10
D. Travel Advances and Reimbursements	3-10
E. Training	3-11
F. Freight Bills	3-11
G. Memberships in Organizations	3-11

	<u>Page</u>
H. Postage	3-11
I. Works of Art	3-12
J. Reimbursing a Revolving Fund	3--12
K. If a Department Does Not Have a Revolving Fund	3-12
L. Special Circumstances, when Prior Arrangements Have Been Made by Purchasing and the Controller	3-12
314 How to Complete the DPV	3-12
315 Preparation and Distribution of the DPV	3-14
A. Preparation by the Department	3-14
B. Review by Purchasing	3-14
C. Review by the Controller	3-15
D. Final Distribution	3-15
316 How to Complete the Revolving Fund Voucher	3-15
317 Preparation and Distribution of the Revolving Fund Voucher	3-17

Tables

1 Organization, Preparation and Distribution of the Direct Payment Voucher Form (Form 0901-05)	3-14
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Exhibits

300-1 The Revolving Fund Order	3-18
300-2 The Direct Payment Voucher	3-19
300-3 The Revolving Fund Voucher	3-20

Chapter 300: The Revolving Fund Purchase and the Direct Payment Voucher

301 Introduction

This chapter describes two mechanisms departments may use to place orders directly with vendors: purchases from a department's Revolving Fund and purchases which will be paid by a Direct Payment Voucher. These types of ordering are an exception to the City's centralized procurement structure, where orders are placed by the Purchasing Department rather than by requesting departments.

When making a Revolving Fund Purchase, the requesting department orders directly from the vendor, the vendor sends the invoice to the department, and the department pays the vendor directly with a check drawn on the department's Revolving Fund account. Revolving Fund purchases are subject to the restrictions noted in Sec. 306 below, which include, for example, a prohibition on ordering chemicals.

The Direct Payment Voucher is appropriate only in **very limited situations**, such as periodical subscriptions, which are listed in Sec. 312.B.2 and described in detail in Sec. 313. If a DPV is used for other procurements, the transaction may be considered an **unauthorized purchase**, described further in Sec. 311.D, and disapproved.

302 Overview of Centralized and Decentralized Purchasing

Paragraph 102 in Chapter 100 summarizes centralized purchasing, where departments submit documents to the Purchasing Department, and decentralized purchasing, where departments place orders directly with vendors. Revolving fund orders and DPVs are examples of decentralized purchasing.

303 Summary of the Revolving Fund Purchase

The distinguishing features of the Revolving Fund Purchase are that:

- (1) It is used for the small, nonrecurring, day-to-day acquisition of goods and services.
- (2) It represents decentralized authority for **small purchases only** (up to \$200).
- (3) It is ordered directly from the vendor by the department rather than by Purchasing.
- (4) Paid directly to the vendor by the department rather than by the Controller.
- (5) Subject to audit and disallowance by the Controller prior to reimbursement.

304 Establishing a Revolving Fund

Section XV, "Cash Revolving Funds," of Chapter 10, "Finance, Taxation and Other Fiscal Matters," of the Administrative Code contains provisions establishing separate revolving funds for many City departments. The Code specifies the total amount of money which may be in a department's revolving fund account at one time. The Code does not specify the size of an order a department can make.

Purchasing, from its own revolving fund, has allocated money to some departments. These are departments which have not established their own revolving funds via the Administrative Code. In general, it is difficult for Purchasing to increase the size of the funds it allocates, and so Purchasing recommends that departments establish their own separate funds by ordinance in the Code.

305 Revolving Fund Rules and Regulations

The Charter and Administrative Code authorize Purchasing to establish rules and regulations governing revolving fund purchases. Chapter 300 constitutes those rules and regulations, and all prior rules, regulations and any other directives are hereby rescinded.

306 Limit on the Amount of the Order

A. Why There Is a Limit

As authorized by the Administrative Code, Purchasing establishes a limit on the size of the order a department may make from its Revolving Fund. Orders above the established limit should be submitted to Purchasing on a Requisition for Purchase Order so that Purchasing can:

1. Solicit bids for the individual transaction.
2. Determine if a department is buying significant amounts of a particular item, Purchasing can become aware of this trend and explore whether the item should become part of a Term Contract.
3. Consolidate several departments' orders, if there is sufficient advance notice, and solicit bids for a larger quantity.

B. The Limit is \$200

Purchasing has established a limit of \$200 for Revolving Fund orders. The \$200 is a limit on the size of an order, not the size of a check to pay invoices. This means a department may order \$200 of goods or services **per day** from any **single** vendor. For example, a department could order \$200 worth of widgets from ABC Company on the first of the month, order \$200 worth of post holes one month later, and then pay the two invoices with one \$400 check drawn on the Revolving Fund. Similarly, a department could order \$200 worth of widgets from ABC Company and \$200 worth of post holes from XYZ Company, both on the same day.

The \$200 limit applies only to the price of the order, and does not include sales tax or delivery charges. For example, if a widget costs \$200 and sales tax is 8.25%, then the total order of \$216.50 is within the limit.

307 Limitations on the Type of Order

A. Order Size and Split Orders

Because Revolving Fund orders are designed for small, non-repetitive, purchases, the following types of transactions may **not** be made via the Revolving Fund:

1. Purchases above \$200 per day from one vendor. Instead, use a Departmental Purchase Order (see Chapter 1000) or submit a Requisition for Purchase Order to Purchasing (see Chapter 400).
2. Split orders, which would be where a large order is split into several small orders under \$200 each to one or more vendors. For example, if a department knows it needs five widgets at \$50 each, it may not order three widgets for \$150 on one day and the remaining two widgets for \$100 later. Neither is a small, unrelated purchase. The department must use a Departmental Purchase Order or submit a Requisition to Purchasing for the five widgets.

3. Recurring purchases from the same vendor. The department should submit a Term Purchase Agreement to Purchasing to cover recurring purchases. See Chapter 500.

B. Specific Types of Purchases

Unless a department has specifically budgeted for the following types of items, they may not be purchased under any circumstances, including via a Revolving Fund Order:

1. Food for employees. City funds may not be used to buy food for employees, including holiday lunches, etc. But see Controller's Departmental Instruction 1047 regarding meals during travel or training.
2. Gifts. Departments may not purchase gifts or other items to be given to employees, such as retirement gifts, etc.

Parking tickets: If an employee, when driving on City business, receives a parking ticket, the ticket is the employee's personal obligation and City funds may not be used to pay it. The employee must pay the ticket whether the employee was driving a private vehicle or a City vehicle.

C. Ordering Term Contract Items from Other than the Contract Vendor

The Purchasing Department awards term contracts to certain vendors, and the contracts commit the City to buy all of its requirements for those items from those vendors. If a department is ordering widgets via a Revolving Fund and the City has a Term Contract for widgets, the department **must** order from the contract vendor.

For more information, see Appendix A, "Term Contracts."

D. Compliance with All City Procedures and Applicable Laws

1. General

Federal, state or local laws and regulations often apply to the purchase of particular items. Departments are responsible for knowing and complying with any such requirements applicable to a Revolving Fund purchase.

The following paragraphs note specific procurement issues. Departments are encouraged to call Purchasing or the other departments listed to review any questions before placing an order. The *Guide* can list only some of the many requirements which apply to City procurement. Departments are responsible for complying with all relevant requirements, whether or not they are listed here.

2. Electronic Information Processing Steering Committee (EIPSC)

See Chapter 1000, Sec. 1004.C.2.

3. Telecommunications Equipment, Wiring and Services

See Chapter 1000, Sec. 1004.C.3.

4. Electrical Purchases

See Chapter 400, Sec. 402.B.

5. Chemicals, Hazardous Materials

See Chapter 400, Sec. 402.C.

6. VDT Ordinance

See Chapter 1000, Sec. 1004.C.5.

7. Flammability Standards

See Chapter 1000, Sec. 1004.C.6.

8. Resource Conservation (Recycled Paper)

See Chapter 1000, Sec. 1004.F.1.a.

9. MBE/WBE/LBE Ordinance

See Chapter 1000, Sec. 1004.F.1.b.

10. Tropical Hardwood Ban

See Chapter 1000, Sec. 1004.F.2.

E. Exemptions from Standard Procedures

See Chapter 1000, Sec. 1004.D.

308 Placing a Revolving Fund Order

A Revolving Fund Order involves the following steps:

1. The department calls the vendor and orders the good or service. If the department uses a numbering system to monitor its Revolving Fund purchases, it is advisable to give the vendor the appropriate order number so that the number will appear on the invoice.
2. Purchasing recommends that departments have a system for tracking their Revolving Fund orders. The system could be paper records, a spreadsheet, a small database, or other system. For paper records, or as a data entry document, departments could use something similar to the Revolving Fund Order Form. Neither Purchasing nor the Controller requires departments to use the form. If a department uses the form, it is also optional whether to send the Vendor's ply to the vendor. Few vendors require a hardcopy order document for orders within a Revolving Fund Order's dollar limit.

A sample of the Revolving Fund Order form appears as Exhibit 300-1.

309 Information related to a Revolving Fund Order

Departments should communicate the following information to the vendor, and keep an internal record of it.

- **Vendor name.**
- **Order Number.** The department should use an internal numbering system to track Revolving Fund Orders. The order number should be given to the vendor with instructions that it appear on the invoices. The vendor should be given the number whether or not the order form is sent to the

vendor. Departments are free to use any numbering system they wish. One format is: RF nn-nnnnn. "RF" indicates revolving fund, the first two digits are the department number, and the final (five) digits are an internal number.

- **Delivery address.**
- **Date.** The date the order is placed with the vendor.
- **Quantity.** How many items are being ordered, and the unit of issue. For example, "10 boxes" or "5 each" or "12 dozen" or "1 gross."
- **Description of the items.** Such as "American Heritage Dictionary, Third Edition."
- **Unit Price.** The price of one unit of the item.
- **Extended price.** The total price of that item, calculated by multiplying the unit price times the quantity.
- **Sales Tax.**
- **Invoice or Bill to Address.** The mailing address to which the invoice should be sent. The San Francisco (or other location's) ZIP Code should be extended to ZIP+4 if you know the last four digits of the code. Using the complete 9-digit code assists the Postal Service and helps the vendor save postage.

310 Replenishing the Revolving Fund

A. Completing a Direct Payment Voucher

As checks are written, the balance in the Revolving Fund declines and eventually the account needs to be replenished. To replenish the account, the department completes a Direct Payment Voucher (Form 0901-05) and a Revolving Fund Voucher (no form number). The DPV should request a check be written to the department head. For information on completing the DPV, see Sec. 313 below. For information on completion the Revolving Fund Voucher, see Sec. 314 below.

The department attaches to the DPV the Revolving Fund Voucher and all the invoices for which the Revolving Fund is being reimbursed. These would represent all the orders placed since the account was last replenished. On each invoice the department indicates the date and number of the check that paid the invoice. The total of the invoices should equal the amount of the DPV. The package is then sent to Purchasing.

B. Completing the Revolving Fund Voucher

On the Revolving Fund Voucher, the department lists each check which paid an attached invoice. See Sec. 315 for more information.

C. Purchasing's Review

The Purchasing Department reviews all Direct Payment Vouchers and attachments. For Revolving Fund reimbursements, Purchasing reviews the DPV and invoices to ensure that appropriate limitations have been observed (see Sec. 306) and that the price paid was reasonable and fair. Upon approval the documents are forwarded to the Controller.

D. Controller's Audit

After reviewing the transaction, the Controller issues a warrant payable to the department head to reimburse the department's account. If the Controller disapproves any of the purchases, the amount disapproved becomes an obligation of the department head and fund custodian.

311 Petty Cash Transactions

Often a department will utilize the revolving fund account to fund a petty cash drawer. Petty cash is money the department has in the form of coins and currency. For example, the department may purchase first aid supplies for its office without writing a check for a few dollars. To convert Revolving Fund money into petty cash, the department writes a Revolving Fund check payable to an employee or to "Cash" for the appropriate amount of money, such as \$100, takes the check to the bank where the department keeps its Revolving Fund checking account, and cashes the check.

Reimbursement procedures for petty cash are generally the same as for other Revolving Fund Purchases. The department should attach the receipts for petty cash purchases, with proper approvals.

The "Description" area of the DPV should read "Reimbursement of Petty Cash Purchases."

312 The Direct Payment Voucher

A. Purpose

The Direct Payment Voucher form (DPV, Form 0901-05) is used to request the Controller to issue a warrant to a vendor, organization, or employee. A DPV should be used rarely, and may be used **only** for the categories of transactions listed in ¶B below. If a department, without authorization, places an order with a vendor and later submits the vendor's invoice and DPV to get the invoice paid, the DPV will be disapproved, because such a transactions constitutes an **unauthorized purchase**.

Generally, a department has the vendor's invoice in hand and submits the invoice with the DPV. Such a payment request is unusual because, most often, there is no encumbrance document in place to cover the purchase, i.e., no underlying Purchase Order, TPA, or Contract Order with the vendor.

B. Summary of When to Use a Direct Payment Voucher

1. Payments Not Related to Goods and Services

The Controller has specified a set of transactions, not related to the procurement of goods and services, where a DPV should be used. These transactions are listed but not explained here because they are not related to the Guide. Departments submits DPVs for these transactions directly to the Controller, not to Purchasing.

- a. Claims and judgments
- b. Refunds
- c. Payment from Trust Fund Group Balance
- d. Payment from Fund Balance
- e. Payment of Retirement Death Benefits
- f. Payment to other government agencies for fees, taxes, etc.
- g. Loans and subsidies

For more information, consult the Controller's FAMIS manual.

2. Payments Related to Goods and Services

The Controller and Purchasing have developed the following list of transactions, generally related to procurement of goods and services, where a DPV should be used. Competitive bidding would not be applicable to these needs.

- a. Subscriptions
- b. Books
- c. Conference or registration fees
- d. Paying a Travel Advance to an Employee or Reimbursing an Employee for Travel Expenses
- e. Training
- f. Freight bills, if they were not paid as part of the invoice for the original shipment
- g. Memberships in organizations
- h. Postage
- i. Works of art
- j. Reimbursing a Revolving Fund
- k. Departments without Revolving Funds may use DPVs for purchases up to \$200.
- l. Special circumstances, when prior arrangements have been made by Purchasing and the Controller.

These transactions are described separately in Section 312 below.

C. Unauthorized Purchases

1. General

If a department submits a DPV and an invoice for a transaction other than those specifically described in B.2 above and 312 below, Purchasing must disapprove the DPV and return it to the department. In such a case, the user department will have ordered something without following established procedures. For orders below \$5,000, the department should have used decentralized purchasing (Chapter 1000) or submitted an RPO, TPA or Contract Order to Purchasing. For transactions over \$5,000, the orders **must** go through Purchasing. Submitting the correct form to Purchasing ensures that the order would be placed by Purchasing (the City department authorized to place such orders) and that the Controller would have encumbered the funds before the order was placed.

At the end of the steps described in paragraphs 4 and 5 below, the Controller, pursuant to Charter Section 6.313, may offset the charge against the salary of the employee who made the unauthorized purchase.

2. Department Returns Merchandise or Vendor Files a Claim

When returning the DPV and invoice, Purchasing advises the department to advise the vendor either to take the merchandise back or to file a claim with the Controller's Office. The claims procedure is the **only** procedure available for the vendor to seek payment for the department's unauthorized purchase.

3. Review by City Attorney and Purchasing

The City Attorney's Office and the Purchasing Department will review the transaction for price, vendor selection, and other factors. If the transaction is commercially reasonable and the department states the claim is due and owing even though the purchase was improper, the claim will generally be paid.

4. Payment of Claims below \$5,000

If the claim is below \$5,000, the City Attorney's Office may approve the claim and send the department an approval letter. To pay the claim, the department prepares a DPV charging any legally available funds within the department (usually the fund source which the department would have charged if proper procedures had been followed). The department submits this second DPV, the vendor's invoice, and a copy of the City Attorney's approval letter, directly to the Controller, not to Purchasing.

5. Payment of Claims of \$5,000 or More: Resolution Submitted to the Board of Supervisors

If the claim is for \$5,000 or more, the Board of Supervisors, by resolution, must approve the claim before it can be paid. The City Attorney prepares the resolution and submits it to the Board for review and approval by the Finance Committee and then the Board. At the same time, the City Attorney advises the department to prepare a DPV and submit it and the invoice to the City Attorney. If the Board approves the resolution, the City Attorney submits the DPV and a copy of the resolution to the Controller. The payment will generally be charged against department appropriations against which the charges for a legal purchase would be lodged.

313 Specific DPV Transactions

This section describes how to use the DPV in certain situations. In all the following paragraphs, except paragraphs D and J, Purchasing and the Controller recommend that departments use a Revolving Fund check if the cost is below \$200. Using a Revolving Fund check instead of a DPV significantly reduces the paperwork the Controller and Purchasing have to process. The sections note whether the DPV should be sent to Purchasing or directly to the Controller. If the department uses a Revolving Fund check, the check would of course be sent to the vendor.

If the department foresees a series of DPV purchases with a single vendor, the department should call Purchasing. It might become evident that a TPA or Contract Order should be used instead of DPVs.

A. Subscriptions

Several City departments subscribe to periodicals and other publications. These should be processed on a DPV. Subscriptions are not biddable and may require advance payment, and a purchase order would serve little purpose because publishers require the customer to complete the subscription form anyway.

The department should request a subscription or order form from the publisher, prepare a DPV, attach the subscription or order form to the DPV, and send the package directly to the Controller. Review by Purchasing is not necessary. The Controller will review the transaction and send a warrant to the publisher.

B. Books

Publishers usually require orders for books to be paid in advance. Book orders are generally not biddable. Departments should send the order form and DPV to the Controller.

But, if a department buys an on-going series of books, such as a series of law books where volumes are published periodically, the department should submit a TPA to Purchasing. Such series usually do not require payment in advance.

C. Conference and Registration Fees

These fees are considered a type of travel expense, are typically payable in advance, and may be handled on a separate DPV or as part of an employee's reimbursement for all the travel expenses. The City prefers that the employee pay the fee directly and then seek reimbursement for it along with other travel expenses. If the employee uses a DPV, he or she should attach the registration form to the DPV, and send the package directly to the Controller. Purchasing does not review these transactions.

D. Travel Advances and Reimbursements

If an employee travels on business, City policy is for the employee to pay his or her own expenses and then seek reimbursement from the City, rather than having the vendor, such as a hotel, bill the City. In exceptional cases only, the employee may request a travel advance before the trip, incur expenses during the trip, and reconcile the advance and expenses within 10 days after the trip.

A DPV is appropriate because it is not practical, for example, for Purchasing to issue a purchase order to a hotel for an employee's two-night stay. The purchase is not biddable, and hotels generally do not do business that way.

The department should attach original bills and receipts, and the Mayor's approval if expenses exceed \$500, to the DPV, and send the package directly to the Controller, not to Purchasing.

For more information, consult Controller's Instruction 1047, "Travel Regulations."

E. Training

Training expenses, which are analogous to conference and registration fees, go on DPVs. They are generally payable in advance. Rather than using a DPV, though, attendees are encouraged to pay fees directly and then be reimbursed for them.

F. Freight Bills

A department occasionally may receive a freight bill related to a particular order. This should not happen, because Purchasing instructs vendors to include the freight in the cost of the item, but sometimes mistakes occur or other freight charge arrangements are made. If a department receives a freight bill, the first step is to consult the Purchase Order, Departmental Purchase Order, or other City document which placed the order to determine if the vendor should have taken care of freight charges. If freight is the City's responsibility, the freight bill should be paid by a DPV.

The department should complete the DPV so that warrant will be payable to the shipper who submitted the bill, not the vendor on the original order. The freight bill should be attached to the DPV and the package then sent to Purchasing. The department should write the Purchase Order number on the DPV and on the freight bill.

G. Memberships in Organizations

Organizational memberships should be handled on a DPV. The organizations themselves must be listed in the Administrative Code. The department should prepare the DPV, attach the dues notice, and submit the package directly to the Controller, not to Purchasing.

H. Postage

Departments are encouraged to use the Mailing Services office in City Hall to send outgoing mail. For departments which have their own postage meters, however, the U.S. Postal Service requires

a check to either: (1) add postage to a postage meter; or, (2) add money to a Business Reply Mail account or a Bulk Mailing account. Departments should use Revolving Fund checks for postage if the amount is within the Revolving Fund limit. Otherwise, departments may prepare a DPV naming the U.S. Postal Service as the payee and submit the DPV directly to the Controller.

As an alternative, a department may prepare a TPA naming the Postal Service as the vendor. After the TPA is approved, the department submits Voucher Payments so that the Controller will send warrants to the Postal Service. Also, a few departments have TPA's with the postage meter company, and the company adds postage to the meter and pays the Postal Service.

I. Works of Art

The City and its Museums use DPVs to purchase works of art. Works of art are unique, and competitive bidding is neither possible nor appropriate.

J. Reimbursing a Revolving Fund

If a department's Revolving Fund checking account is near depletion, the department prepares a DPV requesting a check payable to department head and sends the DPV to Purchasing. Departments should submit the DPV far enough in advance of depletion to allow for processing time needed by Purchasing and the Controller.

K. If a Department Does Not Have a Revolving Fund

Not all departments have revolving funds. Those departments, and only those departments, may use DPVs in place of revolving fund checks. The departments may place orders up to \$200 and pay the invoices on DPVs, if the departments have followed the procedures described in this chapter for revolving fund purchases. The DPVs should be submitted to Purchasing.

L. Special Circumstances, when Prior Arrangements Have Been Made by Purchasing and the Controller

On rare occasions, Purchasing will approve the use of a DPV in circumstances other than those described above. This occurs **only** when Purchasing and the Controller agree that a DPV is appropriate. The requesting department must call Purchasing to discuss any unusual situation.

314 How to Complete the DPV

This sections describes what information goes in each part of the form. On the form itself, the areas are not numbered.

1. Department

The department name.

2. Controller's No.

Assign your own document number here. The format is DP nn-nnnnn, e.g., "DP 91-12345." "DP" is already printed on the form. The two numbers before the hyphen are the department number. The numbers after the hyphen are part of the department's internal numbering system.

3. Dept./Div./Sec.

The number of the department, the division, and the section, if applicable.

4. Fund Grp./Fund

The number of the fund group or fund which will be charged for the purchase.

5. Fiscal Period

The fiscal month in which the transaction will be booked.

6. Date, Page 1 of ...

The date the DPV is submitted. If you are also submitting a DPV Addendum, indicate the total number of forms.

7. Contract No. or Other Purchasing Authority

If the transaction is related to a term contract, indicate the contract number. If the transaction is otherwise exempt from bidding, indicate the appropriate purchasing authority.

8. Dept. Control No.

If you keep a separate numbering system for orders, the next number would go here. Neither Purchasing nor the Controller enters this number into any system, so a department needs to refer to the Controller's number or the pre-printed six-digit document number, located at the lower-right corner of the form, when calling either of the other offices.

9. To:

The name and address of the vendor submitting the invoice.

10. For:

A description of the good or service.

11. Certification, Department Head

The head of the department, or the department head's authorized representative, signs here to approve the form. That person's signature card must be on file with Purchasing and the Controller.

12. Approved for Materials, Supplies and Services, Purchaser of Supplies

If the transaction is subject to Purchasing's review, Purchasing will sign here if the DPV is approved. If the DPV should have gone directly to the Controller, such as a DPV for travel expenses, Purchasing will draw a line through this box instead of signing it and forward the DPV.

13. Chief Admin. Officer, Board or Commission

If the department's expenses are subject to additional review, the reviewing entity's approval goes in this box. The department must secure this level of review, if required, before submitting the form to either Purchasing or the Controller.

The balance of the form is used by the Controller for accounting purposes.

Table 1

Organization, Preparation and Distribution of the Direct Payment Voucher (Form 0901-05)

Ply	Title	Color	Steps in Creating a DPV, and How the Form Is Distributed		
			A: Department: Prepares DPV	B: Purchasing: Reviews DPV	C: Controller: Pays the Invoice
1	Controller's Copy	blue	→	→	retained
2	Vendor Copy	white	→	→	to vendor, with check
3	Departmental Copy	yellow	retained temporarily		discarded
4	Departmental Copy	yellow	→	→	returned to department, and then ply 3 is discarded

Note: As noted in Sec. 312, some DPVs are sent directly to the Controller, and some to Purchasing.

315 Preparation and Distribution of the DPV

The paragraphs in this section correspond to the procedural steps (A through D) noted in Table 1 above.

A. Preparation by the Department

The department completes the form as described in Sec. 313 above, and attaches any related documents to the form, such as invoices for Revolving Fund or other transactions. The DPV and any attachments are then sent to Purchasing or to the Controller, depending on the type of transaction. Sec. 312 notes when the DPV goes to Purchasing and when it goes directly to the Controller.

The department retains ply 4.

B. Review by Purchasing

Purchasing reviews the DPV and accompanying invoices for the following issues:

- Is the purchase one for which departments are specifically authorized to place the order directly with the vendor?
- If the DPV is replenishing a Revolving Fund, are the separate orders within the department's revolving fund order limit?

If Purchasing cannot approve the transaction, Purchasing either calls the department for more information, returns the DPV to the department with a request for more information, or returns the DPV with the advice that the vendor must file a claim with the City.

If Purchasing approves the transaction, Purchasing forwards all three plies of the DPV to the Controller and does not retain a copy.

C. Review by the Controller

The Controller reviews the transaction for the following:

- document is signed by departmental official whose signature card is on file in Purchasing and the Controller.
- the initials of the person who checks the computation of the receipts.
- legality.
- sub-objects match the description of the items.

If the transaction is approved, the Controller distributes the form as described in D below. If the transaction is not approved, the Controller returns the document to the department.

D. Final Distribution

The Controller:

- retains ply 1.
- mails ply 2 and the warrant to the vendor.
- sends ply 3 to the department, which retains the ply.

316 How to Complete the Revolving Fund Voucher

This section provides a summary of what information goes where on the Revolving Fund Voucher. For a more completion description, see Controller's Department Instruction No. 953.

In the top half of the form, list the checks by check number and indicate the payee, what you bought, the check amount, and what subobject applies to each purchase. In the bottom half of the form, group the checks by subobject. In Exhibit 300-3, you will see that checks 6751, 6754 and 6755 are all for subobject 1301. Those three checks are grouped together and their total appears as the last of the four groups of checks in the bottom half of the form.

The areas on the form are not numbered.

1. Month and Year

The month(s) and year of the expenses being reimbursed.

2. No.

How many Revolving Fund Voucher forms the department has submitted to date, including this form, to replenish its revolving fund.

3. Department and Bureau

Self-explanatory.

4. Check No.

The check number of each Revolving Fund check being reimbursed.

5. To Whom Paid

The payee for each check.

6. For What

In this area, describe what was purchased, such as postage, subscription to a particular magazine, etc.

7. Amount

The amount of the check.

8. Sub Object

The sub-object applicable to the purchase. For a description of sub-objects, consult the Controller's Chart of Accounts.

The following sections appear after the main body of the form. For the first five columns, the department groups the revolving fund purchases according to sub-object.

9. Index Code

The index code applicable to the purchase(s).

10. Fd. Gr./Fd.

The fund group number and fund number for each group.

11. Ch/Obj.

The character (two digits) and object (three digits) for each group.

12. Sub-Object

The sub-object for each group.

13. Amount

The total amount of the check in the particular category. The amount could be the total of one or more checks, or could be less than any single check. For example, if one check reimbursed petty cash purchases and one petty cash purchase was the only instance of a particular sub-object in this reimbursement, then a line item in this area would encompass only that single purchase and so would be less than the amount of the check.

14. Total of Above Items

The total of all the checks goes here.

15. Adjustments--Previous Vo.

Any changes to the previous voucher submitted are indicated here.

16. Total This Voucher

The total of the previous two boxes.

17. In Transit

The amount of any vouchers already sent to the Controller but not yet processed back to the department.

18. Money in Bank

The balance of the department's checking account.

19. Money on Hand

The amount of cash on hand in the department's petty cash fund.

20. Total Fund

Total amount of the department's revolving fund. This should equal the sum of: Total This Voucher; Money in Bank; Money on Hand.

21. Auth. Admin. Code Amount

If the Administrative Code authorizes a specific revolving fund amount for the department, and if the amount is different from the Total Fund amount, enter the Admin. Code amount here.

22. Signature Area

The bottom-right area, beginning "Certification is hereby made ...", is where the responsible department official signs to approve the form.

317 Preparation and Distribution of the Revolving Fund Voucher

The Revolving Fund Voucher is a single-ply form. After it is completed, the department attaches the original and any invoices to the DPV. The department should keep a photocopy for its records, but should not make a photocopy for Purchasing. The voucher is sent with the DPV to Purchasing.

CITY AND COUNTY OF SAN FRANCISCO
 DEPARTMENT Purchasing
 DIVISION _____

REVOLVING FUND ORDER

ID Code: RFO

VENDOR: ABC Company
 3.1416 Market St.
 San Francisco 94103

DEPT. CONTROL NO. _____
 DATE 12-23-94
 DEPT./DIV./SEC. NUMBERS _____

PLEASE DELIVER Jane Smith
 THE FOLLOWING TO: Purchasing Dept.
 City Hall, Room 270
 San Francisco 94102-4685

FUND(S) _____
 INDEX CODE _____
 SUB-OBJECT _____

CONFIRMING ORDER: BY PHONE ON _____
 BY _____

PROJECT/PHASE _____

QUANTITY	ARTICLES	UNIT PRICE	AMOUNT
1	Keyboard tray	100.00	100.00
	Sales tax @ 8.25%		8.25
	Total		108.25

IMPORTANT
INVOICE IN TRIPLICATE
 MAIL TO Elaine Doe, Purchasing
 SAN FRANCISCO, CALIFORNIA 94102
 City Hall, Room 270 SF 94102-4685
 THIS ORDER WILL BE PAID BY REVOLVING FUND CHECK.
 NO PURCHASE ORDER WILL FOLLOW.

DEPARTMENT _____
Richard Roe, Director
DEPT. HEAD
 BY _____
 TITLE Jane Smith, Asst. Director

VENDOR

300-2: The Direct Payment Voucher

CITY AND COUNTY OF SAN FRANCISCO

DIRECT PAYMENT VOUCHER

DEPARTMENT		PURCHASING		CONTROLLER'S NO.	
DEPARTMENT CONTACT		TEL. NO.		DP 91-40004	
Monica Lau		4-6914			
DEPT./DIV./SEC.	FUND	GRP/FUND	FISCAL PERIOD	DATE	
91/03/00	01/001	FY 94 FM 03		9-26-94	PAGE 1 OF 1
CONTRACT NO. OR OTHER PURCHASING AUTHORITY				DEPARTMENT CONTROL NO.	

TO: M. H. Giestlinger
City Hall, Room 270

FOR:

To replenish revolving fund account for months of August and September, 1994. \$442.58

CERTIFICATION is hereby made that this expenditure is according to law; that articles or services as shown hereon are for official purposes of the City and County; that any travel advance will be accounted for promptly in accordance with law.

APPROVED FOR MATERIALS, SUPPLIES, AND SERVICES

FOR CONTROLLER'S USE ONLY	
A	LEGALITY/VALIDITY VERIFIED
U	
D	EXTENSIONS & FOOTINGS CHECKED
I	
T	BATCH IDENTIFICATION NO./DATE
POSTING DATE	
ACCOUNTING SUPERVISOR	
TOTAL PAYMENT AMOUNT	

CHIEF ADMINISTRATIVE OFFICER, BOARD OR COMMISSION

PURCHASER OF SUPPLIES

DEPARTMENT HEAD

LN NO.	TRANS CODE	DOCUMENT NUMBER			DOCUMENT REFERENCE NO.			WARRANT NUMBER OR DUE DATE	SUBSIDIARY ACCOUNT	VENDOR NUMBER	INDEX CODE	SUB OBJECT	PROJECT	DEPT. INFO.	AMOUNT
		NO.	SERIES	ID	SURFIX	SERIES	ID								
01	3300	DP	91	40004					115801	54043	1235				81.95
02												1399			100.00
03												1060			39.45
04												130			221.18

FORM NO. 0901-05/2/83

CONTROLLER'S COPY

300-3: The Revolving Fund Voucher

REVOLVING FUND VOUCHER
CONTROLLER

CITY AND COUNTY OF SAN FRANCISCO

Reimbursement is requested for expenditures below during month of August and September 19 94 No. 2

Department Purchasing Bureau Main Office

CHECK NO.	TO WHOM PAID	FOR WHAT	AMOUNT	SUB OBJECT
6749	Alpha Software	Bravo Software	39.45	1060
6750	NEDA, Inc.	Trade fair	100.00	1299
6751	Mohr Microfilm & Supply	Film	50.34	1301
6752	Government Printing Off.	Cal OSHA regulations	52.00	1235
6753	Computerworld	Subscription	29.95	1235
6754	Holsinger	Keyboard tray	168.18	1301
6755	Micro Images, Inc.	Film	2.66	1301

INDEX CODE	FD. GR./FD.	CH/OBJ.	SUB OBJECT	AMOUNT	TOTAL OF ABOVE ITEMS:	
540553	01/001	10/190	1235	81.95	442.48	
540553	01/001	11/130	1399	100.00		
540443	01/001	10/100	1060	39.45	ADJUSTMENTS - PREVIOUS VO.	
540443	01/001	11/130	1301	221.18	TOTAL THIS VOUCHER	EXTENSIONS
		Total		442.58		
					IN TRANSIT	LEGALITY
					MONEY IN BANK	SIGNATURES
					157.42	
					MONEY ON HAND	
					100.00	
					TOTAL FUND	
					700.00	
					AUTH. ADMIN. CODE AMOUNT	
					700.00	

CERTIFICATION IS HEREBY MADE THAT ABOVE EXPENDITURES ARE ACCORDING TO LAW, THAT ARTICLES OR SERVICES WERE RECEIVED IN QUANTITIES STATED AND IN QUALITY ACCORDING TO SPECIFICATIONS