



City and County of San Francisco
London N. Breed
Mayor

Steps in Buying Supplies/Items Using Revolving Fund

Step 1: Will the supplies/items directly benefit the program client through socio-economic, psychological well-being, emotional or mental health factors?

If YES, go to Step 2.

If NO, **STOP!** You can't use the revolving fund.

Step 2: Was the purpose or activity specifically included in the program protocol (section A)?

If YES, go to Step 3.

If NO, **STOP!** And amend the protocol to justify the plan to purchase the item(s).

Step 3: Is the amount to be purchased less (<) than \$200 with the same supplier, including shipping and taxes?

If YES, go to Step 4.

If NO, **STOP! Do not use the Revolving Fund.** Submit a PO request in order to buy from compliant suppliers. However, if there are no compliant suppliers, contact Fiscal Unit for assistance to get pre-approval.

Step 4: Are the supplies/items to be purchased non-recurring items? Meaning, they were not purchased before by the unit/program within the same fiscal year.

If YES, you may proceed in using the revolving fund, but refer to the [DPH Client Expenditure Policy for Revolving Funds and Stipends](#) for guidance on what is allowed and not allowed. Go to Step 5.

If NO, **STOP! Do not use the Revolving Fund.** Submit a PO request in order to buy from compliant suppliers. However, if there are no compliant suppliers, you may proceed to purchase, but refer to the [DPH Client Expenditure Policy for Revolving Funds and Stipends](#) for guidance on what is allowed and not allowed.

Step 5: Keep all original receipts on file.

Step 6: Submit request to replenish fund every quarter or anytime when fund is at 50% or lower. However, we encourage monthly replenishment requests for those programs that receive multiple receipts each month.

Note: For non-professional services, the steps above generally apply, and such services cannot be provided by any City department. Observe the \$200 City limitation and \$600 IRS regulation, if applicable. Also, some expenses paid by DPH staff should be claimed thru the [PeopleSoft](#) reimbursement process.