

PALM BEACH GARDENS POLICE DEPARTMENT

PETTY CASH, EMERGENCY PURCHASES AND BUDGET TRANSFERS

POLICY AND PROCEDURE 4.3.8.2

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PURPOSE: To provide guidelines for preparing and processing petty cash and budget transfer requests and making emergency purchases.

SCOPE: This policy and procedure applies to all members.

REVIEW RESPONSIBILITY: Administrative Support Bureau Major and Police Fiscal Coordinator

POLICY: Whenever justified and recognized as a legitimate need by authorized authority, this Department will purchase such material, supplies or services to ensure efficient and effective operations of the Department. Emergency purchases through petty cash, purchasing cards or budget funds transfer can be an effective manner to handle unforeseen or emergency needs for goods and services of the Department.

PROCEDURES

1. PURCHASING RESPONSIBILITY

- a. The Chief of Police delegates to Assistant Chiefs, Bureau Majors and Sergeants the responsibility for initiating petty cash and emergency purchases.
 - i. Budget transfers are requested through the Chief of Police.
 - ii. The Chief of Police's designee coordinates all activities governing petty cash, emergency purchases and budget transfers within the Police Department.
- b. All Police Department purchases shall be carried out in accordance with those guidelines set forth by the city Finance Department through approval of the City Manager, city ordinance, or by applicable state statute.

2. PETTY CASH FUND

- a. A petty cash fund has been established in the Police Department for cash purchases not exceeding \$100.00.
 - i. Petty cash reimbursements greater than \$100.00 must be approved by the Finance Director or City Manager.
 - ii. Budgeted purchases greater than \$100.00 and equal to or less than \$2500.00 should be completed using a City of Palm Beach Gardens Purchasing Card or check request.
 1. Use of the card(s) is directed by the Finance Department in the Purchasing Card Policy and Procedure.

- b. The use of petty cash shall be limited to:
 - i. Item(s) required immediately and not available from the Quartermaster.
 - ii. Expenditures not to exceed \$100.00.
 - 1. Purchases may not be split to avoid limitation on expenditures.
 - iii. The payment of handling or C.O.D. charges for goods delivered.
 - iv. Small purchases that must be made from vendors who do not offer the city a credit account.
 - v. Meals for local seminars and conferences.
 - vi. Toll receipts and mileage/fuel reimbursement.
- c. The maximum amount that may be maintained in the petty cash fund shall be established by the city Finance Department.

3. PETTY CASH PURCHASES

- a. When a supervisor/manager authorizes a petty cash purchase, the member shall:
 - i. Pay the vendor and receive a receipt or sales slip, if possible, made out to the City of Palm Beach Gardens Police Department; describing the item(s) purchased and the total cost.
 - ii. Cash register receipts containing required information are acceptable if the vendor does not furnish a sales slip or payment receipt.
 - iii. The member shall have a supervisor initial the original sales slip or paid receipt.
 - iv. The original sales slip or paid receipt shall be provided to the Police Fiscal Coordinator for reimbursement of the purchase cost (less tax, if any) to the member. The Police Fiscal Coordinator will:
 - 1. Document all required information on a City of Palm Beach Gardens petty cash form ensuring the proper account number and signatures are affixed.
 - 2. Forward the petty cash form with the attached original sales slip or paid receipt, to the cash management division in the City Finance Department for reimbursement to petty cash.
 - v. At least quarterly, a supervisor in the Administrative Support Bureau will conduct an audit of the petty cash fund.

4. FUND TRANSFERS

- a. If emergency circumstances or operational needs develop during the fiscal year that require funds for non-budgeted expenditures, the affected Assistant Chief shall coordinate budget transfers through the Chief of Police office.
- b. The transfer of budget funds form shall be submitted to the Chief of Police, properly documented as follows:
 - i. The account(s) name(s) and number(s) from which the funds are being transferred, and the amount of funds being transferred.
 - ii. The account(s) name(s) and number(s) to which the funds are being transferred, and the amount of funds being transferred.
 - iii. A purpose and justification stating the need for the transfer, the reason it was not budgeted, and why the funds are now available in the account from which the funds are being transferred.
- c. The Chief of Police will approve or disapprove the transfer. If approved, the request will be forwarded to the City Manager's office, via the city Finance Department.
- d. An attempt will be made to meet the unforeseen requirement with existing budgeted funds. However, if this is impossible, a request of funds from the contingency fund may be presented to the City Manager.

5. EMERGENCY PURCHASES

- a. When emergency purchases are necessary, the Department members will adhere to the Purchasing Policies and Procedures Manual as published by the city Purchasing Department.
 - i. Emergency purchases are to be made only when the normal function and operation of the department/division would be hampered to such an extent that it may affect the life, health or convenience of citizens.
- b. Situations may occur which require an emergency purchase of certain items. An example of this could occur at a crime scene or major incident. Supplies such as food, materials, fuel, etc., may be required that are otherwise unavailable.
- c. The practice of emergency purchasing shall be curtailed as much as possible by anticipating needs in time for the use of normal purchasing procedures.

INDEX AS:

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- BUDGET TRANSFERS

RESPONSIBILITY INDEX:

- CHIEF OF POLICE
- ASSISTANT CHIEFS
- BUREAU MAJORS
- SERGEANTS
- POLICE FISCAL COORDINATOR

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APPROVED:



 Stephen J. Stepp
 Chief of Police

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