

**SAN DIEGO POLICE DEPARTMENT
PROCEDURE**

DATE: April 17, 2015
NUMBER: 1.22 – ADMINISTRATION
SUBJECT: PETTY CASH FUND PROCEDURES
RELATED POLICY: [1.22](#)
ORIGINATING DIVISION: ADMINISTRATIVE SERVICES
NEW PROCEDURE:
PROCEDURAL CHANGE:
SUPERSEDES: DP 1.22 – 03/22/13

I. PURPOSE

This Department procedure establishes guidelines for the use and management of petty cash funds.

II. SCOPE

This procedure applies to all members of the Department.

III. BACKGROUND

A. The Chief of Police is responsible to the Mayor for:

1. Security and proper use of funds;
2. Reporting any case of theft to the Mayor, Comptroller; and,
3. Any shortage or overage in the Petty Cash Fund.

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B. The Fiscal Operations Unit of the Administrative Services Division is assigned the responsibility and delegated authority to administer the Petty Cash Fund.

IV. DEFINITIONS

- A. Petty cash – a specific sum of money, not to exceed the limits as established by the Purchasing Agent, whereby a member makes an authorized purchase using personal funds and is reimbursed with City funds.
- B. Supervisor signature – for purposes of petty cash reimbursement, “supervisor” refers to commanding officers designated as:
 - 1. Captain and above;
 - 2. Civilian Commanding Officer and above; and,
 - 3. Lieutenant only when there is no Captain in the direct chain of command.

V. PROCEDURES

- A. Prior to any purchase, approval must be obtained from the member’s commanding officer.
- NEW

 B. Prior to the use of petty cash, the member should contact Fiscal Operations to determine if there is a more appropriate purchase method available for the item.
- C. Additionally, prior approval must be obtained from the following units for the purchase of supplies and services indicated:
 - 1. Data Systems - for all computer supplies and accessories; and,
 - 2. Facilities Management – for building materials.
- D. Expenses for refreshments or meals provided at meetings involving only City employees are not reimbursable without prior approval of the Chief of Police.
- E. Reimbursement for meeting expenses (Accounts 512056, 512057, 512173, 512173, 512237) will require supplemental documentation. Documentation should include an agenda specifying date, start and end times, and location; a roster of attendees specifying affiliation; and a completed Meeting and Promotional Expense Report form (AC-1516). Contact Fiscal Operations for further clarification.
- NEW

 F. The member prepares a Petty Cash Certification Slip form (COM-5). This form can be obtained at all commands or by downloading the electronic version available in the “Documents and Forms” section of the City of San Diego’s Intranet (<http://citynet.sannet.gov/comptroller/pdf/com5petty.pdf>). A separate form

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should be completed for each receipt, regardless of common date, vendor or purpose. Itemized, paid receipts for expenses are required for all claims.

- G. Prior to authorization, the commanding officer reviews the purpose for the expenditure and the supporting documentation and approves, by signature on the "Supervisor's" line, all requests for petty cash funds.
- H. The member shall submit the claim form with the original receipt to Fiscal Operations personnel for reimbursement of funds. Reimbursement of petty cash funds will be made when the petty cash claim is determined to be appropriate.
- I. Any petty cash claim not in compliance with the rules established by this Department procedure may not qualify for reimbursement. The member will be required to return ineligible items to the vendor.