



GENERAL ORDER

**DURHAM POLICE DEPARTMENT
DURHAM, NC**

NUMBER:

1024 R-4

FISCAL MANAGEMENT

Effective Date: 12/15/1995

Revision Dates: R-1 05/16/1997; R-2 10/10/2005; R-3 07/06/2015; **R-4
12/01/2015**

INTRODUCTION

The Durham Police Department has a Fiscal Services Unit which will coordinate the budgetary process, initiate purchasing, perform accounting control procedures and ensure the overall financial integrity of the department. The Department complies with all City of Durham Fiscal Policies and procedures unless approved in writing by the City Manager.

DEVELOPMENT OF DEPARTMENT BUDGET¹

The Department will develop and adhere to an annual budget as part of the overall City of Durham annual budget process. Each year, the Fiscal Services Unit will coordinate with the City Budget Office to draft and submit the Department's annual budget.

In accordance with the schedule composed by the City Budget Office, the Assistant Chief over the Administrative Services Bureau will notify all division/bureau commanders to submit their budgetary needs including requests for new initiatives for the next fiscal year.²

The Department will then hold a budget kick-off meeting for division/bureau commanders soon after the city-wide budget meeting held in City Hall. The purpose of this meeting is to allow the Fiscal Senior Business Services Manager to discuss budget procedures, issue a budget preparation manual and appropriate budget forms. A date(s) will be specified by the Fiscal Senior Business Services Manager for the return of completed budgets to the Fiscal Services Unit.

The Fiscal Senior Business Services Manager will oversee the compilation of all budgets, review with appropriate personnel, and receive final approval from the Chief of Police prior to submission to Budget and Management Services.

MONTHLY REPORTS

Division commanders will receive from the Fiscal General Fund Business Services Manager a monthly copy of their expenditure report. The Fiscal General Fund Business Services Manager will highlight or attach a

¹ 17.2.1

² 17.2.2

comment sheet if there is any area that notes special attention. Any discrepancies will be reported to the Fiscal Services division without delay.³

DEPARTMENT PURCHASES⁴

Departmental supplies and equipment may be purchased from the Departmental General Fund appropriation or from Grant/Special Revenue funding. All requests for purchases from the General Fund appropriation will be routed through the Fiscal General Fund Business Services Manager. All requests for purchases from Grants/Special Revenue funding will be routed through the Fiscal Grants Fund Business Services Manager. The appropriate Fiscal Business Services Manager will check to assure that the request is in accordance with the approved budget and that necessary funds are available, and will then initiate the appropriate request for the purchase according to City of Durham procurement procedures.

EMERGENCY EQUIPMENT RENTALS OR PURCHASES

During normal business hours, any emergency purchase or rental will be made only after notifying the Fiscal Senior Business Services Manager. Outside of normal business hours, the Watch Commander may approve an emergency purchase or rental not to exceed \$1,000.00. For a sum greater than \$1,000.00, the Watch Commander will notify their chain of command before making the purchase or rental. For any action, a receipt will be acquired and turned into the Fiscal Services Unit on the next business day.

PROCUREMENT CARDS

The individual need for a Procurement Card (P-Card) will be determined on a case by case basis by the Executive Command Staff. P-Cards are issued through the City of Durham Finance Department, and no person shall receive a card without first having completed the training required by the Finance Department. Only civilian managers and sworn personnel ranked Captain and above will be allowed to retain their P-Card. All other cards will be held by the Fiscal Accounting Specialist until needed for use. Purchases made using the P-Card are to be made in accordance with existing Citywide and Departmental policies and procedures governing the procurement of goods and services using City resources, and must be properly approved in advance. Receipts for purchases and P-Cards to be retained by the Fiscal Accounting Specialist must be returned to Fiscal Services within one business day of the purchase, or within one business day of the employee's return from travel.

PETTY CASH

Individuals within the department may make petty cash purchases, not exceeding a pre-tax amount of \$25.00, after obtaining permission from the proper authority within their division, and making contact with one of the Accountants in the Fiscal Services Unit to assure that funds exist within the account. Items purchased should not include supplies normally carried by the Supply Room. The individual will make the purchase with their own funds and obtain a receipt from the vendor. The receipt will then be presented to the General Fund Business Services Manager to complete a petty cash voucher. This voucher, along with the original receipt, will be taken to the Accounting Division in City Hall by a member of the Fiscal Services Unit. All purchases will follow the guidelines set forth in City Policy [FP-204](#) *Petty Cash*.

³ 17.4.1

⁴ 17.3.1

APPROPRIATION TRANSFERS BETWEEN ACCOUNTS

A transfer of funds between operating accounts may occur whenever excess funds exist within one account, and another account requires more funding than projected. The Fiscal Senior Business Services Manager will initiate this process, with proper justification, and submit a budget transfer request to Budget and Management Services for approval.

EMERGENCY APPROPRIATION OF OPERATING FUNDS

In the event that additional operating funds are required because of an unforeseen emergency, the Chief of Police will forward a request through the Deputy City Manager and Finance Department to the City Manager.



*Jose L. Lopez, Sr.
Chief of Police*