P.O. 206 Cash Fund/Account Maintenance			
Effective From:	05/06/2026	Effective To:	Current

P.O. 206 – Cash Fund/Account Maintenance

1. PURPOSE
   i) This policy governs the maintenance of all cash fund accounts where Department personnel are permitted to receive, maintain, or disburse cash.
2. PETTY CASH FUND
   i) The petty cash fund is established for the purpose of purchasing small-cost items and payment of small expenditures which cannot be administered through customary purchasing practices. Troop/Section Commanders shall ensure that petty cash funds are not used in lieu of a LaCarte Card.
3. ESTABLISHMENT OF PETTY CASH
   i) Troop/Section Commanders shall designate a primary Petty Cash Custodian.
   ii) Troop/Section Commanders may designate an alternate Petty Cash Custodian who may serve in the absence of the primary Petty Cash Custodian. The alternate Petty Cash Custodian shall maintain, in a secure location, an envelope containing the combination/key for access to the petty cash fund. The envelope shall be properly sealed and bear the signature of both the primary and alternate Petty Cash Custodians across the seal. If the primary Petty Cash Custodian is unavailable, the alternate Petty Cash Custodian may unseal the envelope and access the petty cash fund. Immediately upon the return of the primary Petty Cash Custodian, the petty cash fund shall be reconciled by the primary and alternate Petty Cash Custodians. The combination/key shall be sealed in another envelope, with the signatures placed across the seal.
   iii) A request must be made through the appropriate chain-of-command to the Financial Services Manager for the establishment of a new petty cash fund or a change to a current account. The request must include the name of the Petty Cash Custodian, mailing address, and the amount requested.
   iv) To change or terminate an established petty cash custodian, an audit of the petty cash fund shall be performed by the Troop/Section Commander, their designee, or someone other than the Petty Cash Custodian. He shall verify that receipts and cash equal the amount of the fund. A letter must be submitted through the chain of command informing the Financial Services Manager that the Petty Cash Custodian has been changed and that an audit has been performed, along with the name of the new custodian.
4. PETTY CASH POLICIES
   i) Personal use of the petty cash fund is strictly prohibited. Personal checks shall not be cashed, and employee advances shall not be made.
   ii) Petty cash shall be used for purchases of goods not readily available through the DPS warehouse or which, through normal purchasing procedures, cannot be accomplished in a timely manner.
   iii) The Petty Cash Custodian shall authorize the acceptance and disbursement of cash. Any cash disbursement in excess of five hundred dollars ($500) must be approved by the Superintendent or their designee.
   iv) Only those payments related to the operation of the Department shall be made from the petty cash fund. Any non-valid disbursements will become the personal responsibility of the petty cash custodian authorizing the payments.
      a) The Petty Cash Custodian shall keep a balance sheet, ledger, or other system that identifies the initial balance, credits, debits, and the balance on hand.
   v) Any cash received or deposited into a cash account must be documented.
   vi) A vendor's invoice shall be secured for expenditures, indicating date, vendor's name,

amount, and description of purchase.

vii) A Petty Cash Expense Account form (DPSSP 3215) shall be completed, itemizing expenditures for the period.

viii) The DPSSP 3215 shall be submitted to the Troop/Section Commander for approval and forwarded to the Financial Services Manager for reimbursement. When funds are used, the form shall be submitted within ten (10) days from the close of the month.

ix) When no funds are expended for that month, the form shall be completed and kept on file at the Troop/Section. Only the signatures of the Petty Cash Custodian and Commander are required.

x) The total reimbursement requested and remaining funds must equal the total petty cash fund established.

xi) A DPSSP 3215 shall be submitted at the end of the fiscal year, even if there were no expenditures for that period.

5. LOST OR STOLEN PETTY CASH FUNDS

i) If the petty cash fund is lost or stolen, the Petty Cash Custodian shall notify the Troop/Section Commander and the local police department. If the petty cash fund is at the Headquarters Compound, he shall notify DPS Police and file an official police report. The Petty Cash Custodian shall retain a copy of the report.

ii) A completed DPSSP 3215 and a copy of the police report shall be submitted to the Troop/Section Commander for approval.

iii) The DPSSP 3215 and police report shall then be forwarded to the Financial Services Manager for reimbursement of the lost or stolen amount.

6. CASH RECEIPTS

i) Troop/Sections shall keep records of all monies received.

ii) Collections shall be compiled and recorded on a deposit slip supplied by DPS Financial Services.

iii) The deposit of collections shall be made within twenty-four hours into the appropriate bank.

iv) A copy of the daily transaction report, deposit slip, and deposit receipt shall be faxed to DPS Financial Services by 1:00 p.m. on the day of the deposit.

v) The originals shall be kept on record at the Troop/Section.