

GENERAL ORDER

August 2017

Immediately

II-33

Distribution: All Employees

Subject: FISCAL POLICY AND PROCEDURES

Index as:	Blanket Purchase Agreements (BPA)	Purchasing Cards
	BPA	Purchase Order
	Cash Funds	Purchase Requisition
	Contracts	Purchasing
	Donations	Requisition
	Expenditures	Revenue
	Non-P.O. Payment	Sole Source
	Petty Cash	Vehicle Accident Claims

Accreditation Standards: 17.2.1, 17.3.1, 17.4.2

Cross Reference: G.O. II-16, Employee Travel
 G.O. II-29, Grant Administration
 G.O. IV-01, Rules of Conduct
 City Administrative Policy_#050100_Procurement of Supplies and Services
 City Administrative Policy_#010605_Discounts and Special Offers to City Employees
 § 496.415(11), F.S.S.

Replaces: G.O. II-33, Fiscal Policy and Procedures (March 5, 2021)

This Order establishes guidelines for the proper administration of City Funds by the Police Department and explains the City's purchasing procedures. It consists of the following sections:

- I. Policy
- II. Definitions
- III. Petty Cash
- IV. Cash Funds
- V. Purchase Order Procedures
- VI. Purchasing Cards
- VII. Department Issued Gas Purchasing Card
- VIII. Revenue and Donations
- IX. Contracts or Grants
- X. Vehicle Accident Claims

I. POLICY

A. All purchase requests for supplies or services, unless exempt by code or available on a Blanket Purchase Agreement (BPA), shall be electronically submitted through the City's electronic purchasing system for approval by the Chief of Police, or designee.

B. The Fiscal Services Division is responsible for coordinating budget preparation, monitoring expenditures and revenue, non- P.O payments and assisting with processing requisitions.

C. All cash funds or accounts where agency personnel are permitted to receive, maintain, or disburse cash will include a balance sheet, ledger, or other system that identifies initial balance, credits (cash income received), debits (cash disbursed), and the balance on hand;

D. Questions concerning purchasing procedures should be directed to the Fiscal Services Division.

E. All non-construction purchases of \$100,000 or more, construction purchases of \$50,000 or more, or change orders over \$25,000 shall be approved by the City Council. The Mayor, or designee is authorized to execute, without City Council approval, change orders up to a cumulative total of \$25,000 on any one contract.

II. DEFINITIONS

A. Blanket Purchase Agreement (BPA) – A contractual agreement with a vendor to allow City departments to buy directly from the vendor.

B. Non-P.O. Payment – A payment processed electronically through Oracle and used to generate a City check.

C. Petty Cash - Payment of an authorized expenditure not to exceed \$50.00.

D. Petty Cash Reimbursement Form – A form used for petty cash reimbursement requests. The form is available on the network at <J:\Forms\Petty Cash Reimbursement Form.pdf>.

E. Purchase Order – A legal document issued by the Procurement Department to authorize the delivery of supplies and services in accordance with specific terms and conditions, and to acknowledge the obligation that payment will be made upon receipt of the item(s) or service(s).

F. Purchase Requisition – An electronic request for the City Procurement Department to issue a purchase order generated through the City's electronic purchasing system.

G. Revenue – Monies due the City as result of, assessments, fees, fines, etc., also monies from federal, state, or private grants.

H. Sole Source – A purchase made from a vendor without competitive bids from any other vendor.

III. PETTY CASH

A. Petty cash expenditures cannot exceed \$50.00. Each expense is charged against an account number to include a fund, dept., division, and object code from the applicable Department budget account.

B. Petty cash expenditures require a completed <J:\Forms\Petty Cash Reimbursement Form.pdf> with supervisor approval, be sent to the Fiscal Services Division. Description of the expenditure, justification, activity, and expenditure codes are required.

C. Upon approval, the Fiscal Services Division will issue up to \$50.00 for the purchase.

1. If petty cash is given prior to the purchase, any change and an original receipt must be returned to the Fiscal Services Division.

2. If petty cash reimbursement is sought after the purchase, no receipts over 30 days old will be considered for reimbursement.

D. The City is TAX EXEMPT. No state/county tax will be reimbursed. The tax exempt number and/or a Tax Exempt Certificate are available from Fiscal Services, as well at [J:\Forms\Training and Travel\Tax Exempt \(City\).pdf](J:\Forms\Training and Travel\Tax Exempt (City).pdf) so it may be provided at the time of purchase to the seller.

IV. CASH FUNDS

A. Cash funds may be established when it is impractical to request a purchase order. These funds must be used for their intended purpose only and are not to be commingled with any other funds.

B. Cash funds are subject to audit at any time.

C. Cash funds include (See <J:\Research\GeneralOrders\II Administrative General Orders\II-31 Administrative Reporting System Attachment A.pdf>):

1. Petty cash for small purchases up to \$50.00,
2. Change funds for cash register transactions,
3. Informant funds for use during covert operations, and
4. Special funds established to meet an immediate need.

V. PURCHASE ORDER PROCEDURES

A. Before any commitment to purchase is made or any order is placed, a requisition must be created in the City's electronic purchasing system and a purchase order must be obtained.

B. Purchases in excess of \$50.00 can be obtained through the generation of a *Purchase Requisition* in the City's electronic purchasing system; however, for purchases up to \$10,000, the recommended method of procurement is with the purchasing card (See <J:\Research\Administrative Policies\Administrative Policies\Purchasing\AP050800 .pdf>). When preparing a requisition, all requested information shall be provided, including justification, charge account string, estimated price and suggested vendor if available.

C. Expenditures can be made from the Department operating budget, Department forfeitures & seizures funds or grant funds. Expenditures from all sources are handled alike.

D. Upon approval by the Chief of Police, or designee, the purchase requisition is electronically sent to the Procurement Department where a purchase order is issued to the vendor.

E. Upon receipt of the purchased item(s) or service(s), the Requisitioner of the requesting Division, Section or unit shall immediately receive the ordered goods or services in the electronic purchasing system and note the Purchase Order number on the invoice then forward the invoice to the Finance Department via email at AP@stpete.org.

F. Purchase Requirements

1. Purchase orders for goods valued at less than \$10,000 are sent to the vendor by City's electronic purchasing system. All questions related to such purchases shall be directed to the Fiscal Services Division.

a. For goods valued under \$5,000 not covered by a BPA, the purchase will normally be made from the best quote selected.

b. For purchases of \$5,001 to \$9,999, at least three (3) telephone or written quotes are required. The lowest quotation that meets the specifications will be selected.

2. For purchases of \$10,000 to \$99,999, the City buyer receives a minimum of five (5) written quotes from the vendors. The lowest written quotation that meets the specifications will be selected.

3. For purchases \$100,000 and over, the City buyer sends vendors a bid package which includes a description of the item(s) or service(s) and specifications. The vendors are required to submit sealed competitive bids.

G. Sole Source Purchases

1. May be awarded without competitive bidding, upon written request to the Procurement Department by the Chief of Police when:
 - a. There is only one vendor,
 - b. The item will be used for testing,
 - c. The item must be compatible with pre-existing equipment, or
 - d. The need exists to complete an ongoing task.
2. The Fiscal Services Division will assist with the preparation and submission of the *Request for Sole Source* form for applicable purchases to the Procurement Department for approval.
3. If the expenditure is over \$100,000, City Council approval is required.

H. Blanket Purchase Agreements (BPA)

1. Are issued by the Procurement Department for repetitive purchases or services.
2. Upon receipt of the invoice, the requisitioner will validate the Blanket Purchase Agreement and note the Purchase Order number on the invoice then forward it to the Finance Department via email at: AP@stpete.org.

VI. PURCHASING CARDS

A. The Department may authorize the issuance of purchasing (credit) cards to designated individuals.

1. All purchases must be authorized and must be for the exclusive use of the Department. The card cannot be used for personal purchases of any type.

2. Only the person designated to use the card may make purchases. The card shall not be loaned to others.

B. For purchases under \$10,000, the recommended method of procurement is with the purchasing card.

1. The card may be used to make purchases up to card holder's approved spending limit.

2. Departmental purchases over \$1,500 require prior approval of the chain of command Chief of Police, or designee.

3. The card may not be used for:

- a. Vehicle repairs (except for undercover vehicles),
- b. Cash advances,
- c. Items stocked at the City's Consolidated Warehouse,
- d. Telephone calls,
- e. Firearms and ammunition, and
- f. Items within the scope of the BPA.

4. All travel-related expenses shall be arranged through the Training Division (see [J:\Research\GeneralOrders\II Administrative General Orders\II-16 EmployeeTravel.pdf](#)). Travel expenses shall not be placed on the purchasing card by individual cardholders without the approval of the Training Division.

C. Designated employees using a purchasing card shall submit all original related receipts and invoices to the Fiscal Services Division.

D. Lost or stolen cards shall be reported immediately to the Fiscal Services Division and the issuing bank.

VII. DEPARTMENT ISSUED GAS PURCHASING CARD

A. The Department may authorize the issuance of a gas purchasing (credit) card to designated individuals.

1. All gas purchases must be for the exclusive use of the Department and for gas purchases only. The card cannot be used for personal purchases of any type.

2. Designated employees using a gas purchasing card shall submit all original related receipts and invoices to designated personnel within their Bureau.

VIII. REVENUE AND DONATIONS

A. All monies received by an employee for City business shall be promptly deposited into City Funds. Checks should be made payable to the City of St. Petersburg. Questions concerning purchasing procedures should be directed to the Fiscal Services Division.

B. Payment for copies of reports, licenses, fingerprinting, etc., shall be entered into the Records and Identification Division's cash register. The Records and Evidentiary Services Division will credit the proper account on the daily revenue report.

C. Unclaimed monies in Police Department custody will be deposited into City Funds after an accounting of the monies by the Fiscal Services Division.

D. Employees and police volunteers, on or off duty, shall not solicit or accept any donations, funds, equipment or materials from citizens or the business community, to be used by the Police Department or its employees for activities associated with the mission or goals and objectives of the Police Department, except those discounts as defined in <J:\Research\Administrative Policies\Administrative Policies\Organizational Practices\AP010605.pdf>.

IX. CONTRACTS OR GRANTS

A. All contracts or grants, involving either expenditures or revenue, will be coordinated with the Fiscal Services Division prior to submission to the requesting party.

B. The Special Projects Coordinator, or designee shall coordinate the contract or grant request for review and approval by the City Grant Committee prior to acceptance, and for City Council approval once accepted or awarded.

C. The Chief of Police, or designee will normally be required to sign off on all grant applications as the financial officer for the Police Department. The Fiscal Services Division shall maintain copies of all relevant documents needed for each grant awarded to the Department.

X. VEHICLE ACCIDENT CLAIMS

A. The Fiscal Services Division is responsible for assisting Risk Management personnel with claims involving vehicle crashes or accidents. An invoice shall be generated by the Fiscal Services Division to the claimant for the cost of vehicle repairs and forwarded to the Risk Management Division upon their request.

Anthony Holloway
Chief of Police