



Tulsa Police Department

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Policy # 325

Effective Date 12/21/2015

Policy Name Petty Cash Handling

Approved Date 12/21/2015

Approved by *Wendell Franklin, Chief of Police*

Previous Date 08/28/2014

PURPOSE OF CHANGE:

To update policy format.

POLICY:

Cash flow in cash accounts shall be accounted for at all times. Cash accounts are authorized by the Chief of Police. There will be a custodian who administers and maintains the petty cash accounts by using a system that ensures that all cash transactions are properly documented. ISD will maintain the cash account in the Records Section under ISD policy 3141-280.

SUMMARY: Procedures for administering petty cash accounts.

APPLIES TO: All petty cash custodians or their designees and personnel using petty cash.

DEFINITIONS:

PETTY CASH BALANCE REPORT – A balance sheet, ledger, or other system that identifies initial balance, credits (cash received), debits (cash disbursed), and the balance on hand such as an appropriately labeled electronic spreadsheet or equivalent.

PETTY CASH ACCOUNT CUSTODIAN LIST – The list of people(s) authorized by the Chief of Police to manage a divisional petty cash account by dispersing and accepting cash.

AUTHORIZED CASH ACCOUNTS – The current authorized cash accounts are the accounts at Headquarters Division, Training Division, Special Operations Division, Public Safety Communications, and Records Division. All accounts are petty cash accounts with the exception of Records Division. The Records Division cash account shall be governed by ISD policy.

PROCEDURES

A. PETTY CASH CUSTODIANS:

1. Petty cash custodians are authorized to disperse cash for reimbursement of an authorized petty cash expenditure not in excess of \$100.00 by City Ordinance.
2. Custodians shall receive appropriate receipts or other valid documentation before dispersing cash reimbursements and the cash reimbursements shall be documented on a balance sheet, ledger, or other system.
3. All debit and credit transactions will be logged on the *Petty Cash Balance Report*.
4. Petty cash custodians should as necessary, complete the *Petty Cash Reimbursement Request* form to bring the account back to ISD authorized total. Include proper documentation/receipts for all cash dispersed and the

reimbursement amount. Send the request to the Police Personnel and Financial Services Section.

5. All documents will be retained for a period of 3 years.

B. PETTY CASH REIMBURSEMENTS:

1. For reimbursement of an authorized petty cash expenditure not in excess of \$100.00, present the approved paid receipt or other valid documentation to the petty cash custodian with the proper fund and account number. Petty cash purchases can be charged to account 5222104 (Miscellaneous Petty Cash).

REGULATIONS:

1. Per City Ordinance #19432, a single petty cash disbursement shall not exceed \$100.00.
2. All petty cash accounts shall be audited quarterly at a minimum.
3. Receipts or other documentation shall be required for all cash expenditures or cash received.
4. All purchases must be for goods related to City business and should not be for personal items.

REFERENCES:

Accounts Payable Manual
City Ordinance #19432
ISD Policy 3141-280