
Cash Handling, Security and Fiscal Management

701.1 BUDGET PROCESS

Agency Content

The Audit and Budget Control Division (ABC) shall be responsible for the supervision and monitoring of the Department's capital and operating budgets. ABC manages all financial and budgetary aspects of the Department. ABC shall operate under the direction of the First Deputy Chief of Police who shall oversee the fiscal management function conducted by the Audit & Budget Control Division.

ABC will ensure that fiscal activity, including purchasing and payroll matters of the Police Department comply with legal statutes and meet recognized accounting standards.

The primary functions of the Audit and Budget Control Division shall include:

- (a) Annual budget development.
- (b) Monitoring and processing approved budget expenditures.
- (c) Fiscal controls and records.
- (d) Continuous internal monitoring of cash and non-cash activities.
- (e) Evaluate any proposal for projects or programs that will ultimately eliminate dangerous conditions in the community, or reduce operating costs or expenditures of the Department, develop cost projections and submit recommendations to the Chief of Police.
- (f) Liaison with the City Departments of Budget and Purchasing, and the City of Syracuse Common Council regarding fiscal matters, and
- (g) Additional specific financial functions as assigned by the Chief of Police:
 - 1. Completion of health insurance applications.
 - 2. Departmental payroll operations.
 - 3. Change of dependent status documentation for all personnel.
 - 4. On-duty injury & medical payments.
 - 5. Change of beneficiary forms for NYS Policeman's and Fireman's Retirement System.
 - 6. Employment and wage verification.
 - 7. Processing of all purchase requisitions.
 - 8. Processing of all requests to advertise.
 - 9. Formal bid documentation.
 - 10. Complete purchase orders for payment by the Bureau of Accounts.
 - 11. Limited purchase order processing.
 - 12. Completion of all claimant's vouchers.

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13. Making of all Department money deposits.

701.2 ACCOUNTING SYSTEM

Agency Content

Department Fiscal Accounts shall be classified into various accounts as follows:

- (a) Personnel – Fund allocated for payroll expenditures.
- (b) Equipment – Property purchased as a permanent part of the Department's inventory.
- (c) Contractual – Physical resources, services, and property that are expended by the Department.
- (d) Revenue Accounts – any outside revenue.
- (e) Petty Cash – Funds available to reimburse members for minor out-of-pocket expenses.

701.3 BUDGET DEVELOPMENT

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The Director of Management and Budget develops guidelines for the preparation of the annual budget. These guidelines include:

- (a) Instructions for preparing budget requests.
- (b) A requirement that justification is provided for continuing or changing expenditures.
- (c) Target dates for the budget process.
- (d) Maintain a central register of all specifically budgeted items.

Division Commanders shall participate in the budget development process for their own Divisions by:

- (a) Analyzing current programs, personnel assignments, and other operating needs.
- (b) Assessing future contractual, equipment, capital purchase needs and personnel needs.
- (c) Making specific recommendations regarding personnel and other resource needs.
- (d) Submitting a proposed budget for their Division to their respective Bureau Chief and the Audit and Budget Control Division at or around the 15th of October each year.
- (e) The Audit and Budget Control Division Commanding Officer shall review proposed budget requests and present such requests to the 1st Deputy Chief of Police for review.

The Chief of Police shall review, consider and approve Divisional budget requests and shall, with the assistance of the 1st Deputy Chief of Police, formulate a Department proposed budget.

The Chief of Police shall submit the Department's budget proposal to the City of Syracuse, Office of Management and Budget, as directed by that office each year.

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701.4 GRANT ADMINISTRATION

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DEFINITIONS:

- (a) **Project Director** – The person designated by the Chief of Police, or Deputy Chief of Police responsible for implementing the grant-funded program or project, working with the Audit and Budget Control Division to ensure the timely submission of fiscal status reports, and working with the City of Syracuse Bureau of Research to ensure the timely submission of operational status reports.
- (b) **Grant Request Proposal** – A written report that includes a project statement and goals, project methods and procedures, contribution to Departmental strategy, project monitoring and evaluation methods, and an impact assessment of any similar projects.

GRANT REQUESTS:

- (a) When a Department Commanding Officer is desirous of or requires grant funding the following procedures shall be followed:
 - 1. Requests for a grant will be submitted in writing titled “Grant Request Proposal” on Form (10.1) for approval through the chain of command to the member’s respective Deputy Bureau Chief, who, upon approval will meet with the 1st Deputy Chief. If approved, the 1st Deputy Chief shall notify the Commanding Officer of the Audit and Budget Control Division.
 - (a) The following information must also be included in a grant request proposal (form 10.1):
 - 1. Objective of the grant.
 - 2. Funding Source – e.g., announcement, solicitation, legislation, legislative contact, etc.
 - 3. Substantive elements of the program:
 - (a) Resources required.
 - (b) Department units involved.
 - (c) Matching funds or matching resources required.
 - (d) Identify of subcontractors involved (other agencies, private or non-profit organizations, etc.).
 - (e) Identity and contact information of other Project Directors.
 - 2. The purpose of the meeting with the respective Bureau Chief, the 1st Deputy Chief, and the Commanding Officer of ABC will be to discuss all aspects and the feasibility of the grant request and to determine if an application for a grant should be developed, and to approve/disapprove the grant request and, if approved, recommend a project director for the grant.
 - 3. At no time shall a member engage in grant development discussions with funding agencies and/or elected officials which commit the Department to courses of action prior to obtaining the approval of the Chief of Police.

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4. Department Command Officers applying for grant funding should be cognizant of the following:
 - (a) Grant funding cannot be used to supplant or take the place of existing funding.
 - (b) Grant funds must be expended on schedule.
 - (c) Both over expenditure and under utilization of grant funds will be the direct responsibility of the command officer involved.
 - (d) Under utilization usually results in the granting agency reducing future funds.
 - (e) Over spending of grant funding may cause budgetary problems resulting in the reallocation of funds within the Bureau concerned.
5. Upon approval of the 1st Deputy Chiefs of Police and the Commanding Officer of ABC, the request and recommendations shall be submitted to the Chief of Police for final approval.
6. Upon approval, the Chief of Police will designate the grant Project Director:
 - (a) The designated Project Director (generally the commanding officer requesting the grant) shall consult the Grant Specialist at the Bureau of Research regarding the preparation of actual grant proposal.

GRANT APPLICATION DEVELOPMENT:

Upon approval by the Chief of Police, the Grant Specialist at the Bureau of Research will assist the designated Project Director in developing the grant application to obtain grant funding.

PROJECT DIRECTOR RESPONSIBILITIES:

- (a) The Project Director is responsible for developing the grant application with the Grant Specialist at the Bureau of Research to ensure that:
 1. The application addresses the needs of the Department.
 2. The application meets the requirements and format of the grantor and ensures that the fiscal requirements of the grantor and the City of Syracuse are satisfied without conflict.
 3. The application is completed properly prior to being submitted to the Mayor for review and approval.
 4. The grant proposal is processed, and submitted, to the funding agency.
 5. Grant guidelines are complied with.
 6. Progress reports are reviewed for accuracy and compliance with funding guidelines.
 7. The grantor reimburses the Department for all applicable expenses.
- (b) After development of the grant application, the Project Director shall work with the Bureau of Research and the Audit and Budget Control Division to ensure:

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1. The timely submission of fiscal and operational status reports.
 - (a) The timely reports are required to satisfy both the Department and grantor.
 2. The organization and maintenance, in separate files, all operational and fiscal records for grantor audit purposes.
 3. Notifying, promptly, and in writing the Grant Specialist at the Bureau of Research of the following:
 - (a) Requests for grant extensions (utilize DCJS Form #55).
 - (b) Budget modifications.
 - (c) Changes in assigned project director.
 - (d) Cost overruns and underruns.
 - (e) Purchasing problems or delays.
 - (f) Problems with Grant sub-contractors (performance, contractual, fiscal, etc.).
- (c) Be prepared to periodically meet with the 1st Deputy Chief, the Grant Specialist at the Bureau of Research, and Audit & Budget Control Divisions, to report on the status of the grant.

701.5 TRAVEL

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The following procedure and travel request documentation must be completed when applying for travel authorization:

- (a) All travel requests must be submitted in writing at least 30 days in prior to the event. Failure to do so will result in an initial denial of said request. A training request shall be submitted through the LEFTA-METR system. This request, if authorized, will be processed and presented to the First Deputy Chief of Police for approval.
- (b) The Training and Education Division will track all requests and draft the necessary Personnel Orders to be signed by the First Deputy Chief of Police upon the final approval of City Hall.
- (c) In cases where travel is required and there is insufficient time to obtain formal authorization, the Chief of Police or the First Deputy Chief of Police may obtain verbal approval from the appropriate officials at City Hall. In these cases, the employee must complete the formal request process.

If advance money for travel is needed, it should be noted in the narrative of the training request. Upon return, the member shall submit the receipts necessary to reconcile the advance funds. Whenever an advance for travel is granted, all unexpended monies must be returned to the ABC Division at the time that travel receipts are submitted.

When the employee returns from traveling, all original receipts for expenses, except food, (i.e.: lodging, fuel, highway tolls, etc.) must be submitted to the Audit, Budget and Control Division. The

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ABC Division is also responsible for preparing a claimants voucher and submitting it to the First Deputy Chief of Police for approval. If actual costs exceed the original travel request by an amount greater than 10%, the ABC Division shall submit an amended travel request to City Hall. In such cases, full reimbursement will not be rendered until reauthorization has been secured.

The signed voucher, upon approval, will be forwarded to the City of Syracuse Bureau of Accounts for payment. The reimbursement check will be forwarded to the ABC Division, where the employee may pick it up.

701.6 TECHNOLOGY RELATED PURCHASES

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To purchase new software or hardware, the requesting Member must submit a written request, to their Bureau Chief through the chain of command. The request shall be made on an Inter-Departmental Memo, form 10.1. If approved, the Bureau Chief will forward the request to the Technology & Program Management Division. A written justification for the equipment or software shall be listed in the 10.1 and include:

- (a) A need analysis;
- (b) A statement of how the equipment will benefit the Department; and
- (c) The training requirements if the equipment is approved.

The Commanding Officer of the Technology & Program Management Division will review the request to ensure the purchase meets the Department's security protocols and does not compromise the integrity of the network.

If all criteria is met, a copy of the approval shall be forwarded and processed by the Audit and Budget Control Division in accordance with current Department policy regarding purchases.

If the request is denied, the Commanding Officer of the Technology & Program Management Division shall return the Inter-Departmental Memo to the requesting Component Bureau Chief detailing the security reason(s) for denial.

701.7 REQUESTING DEPARTMENT PURCHASES

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Any Department member may make a purchase request. Requests must be made by submitting an Inter-Departmental memo (10.1) explaining the purpose of the request, and an internal memorandum order (Form 15.4) providing a description and price of the goods or services requested. The completed form must be signed, dated by the requesting member, and submitted to the Division Commander under whom the member making the request is assigned. The Division Commander will review the request and indicate approval or disapproval. The request is then forwarded to the Commanding Officer of Audit and Budget Control Division. Upon receipt, the Commanding Officer of ABC will direct that the request is entered into the City purchasing approval system by ABC personnel. After entry into the system, the request must be approved by the Commanding Officer of ABC and then forwarded to the First Deputy Chief of Police for final

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approval. In the absence of the First Deputy Chief of Police the requisition memorandum is forwarded to the Chief of Police for final approval. Upon final approval, the request will be sent to the City of Syracuse Office of Management and Budget.

All approved requests will be forwarded to the Commanding Officer of ABC for review and to determine the appropriate account to be charged. A requisition order for the required articles or services will be prepared and forwarded to the Purchase Department for processing.

Item specifications, including one pricing quote, shall be submitted to the City of Syracuse Office of Management and Budget. Bidding procedures and bidder/vendor selection is the responsibility of the OMB and be compliant with City purchasing policy. Pricing for like items will be obtained to ensure that goods and services of a reasonable quality at competitive prices are purchased. Competitive prices must be obtained from current state or local contracts or by formal bidding, or by written quotations in compliance with the requirements of the City of Syracuse Charter and Department of Purchase policy.

Upon receipt of a requested item or service, all Department personnel will initial the voucher or bill of sale, indicating the date the item was received or service completed and forward the invoice to the Audit and Budget Control Division. No member shall accept an item that is damaged or fails to function properly for whatever reason. No member shall accept as complete a service that does not fulfill the conditions under which the requisition was made.

Members that are requesting the purchasing of items with funds from an approved grant, must forward all paperwork to the ABC Division for review. The ABC Division should verify with the Bureau of Research that purchases are appropriate under a grant. If the purchase meets the requirements of the language contained within the grant, as well as City Purchase regulations, the Project Director will submit the memorandum order to the ABC Division.

701.8 EMERGENCY ALLOCATIONS AND PURCHASES

Agency Content

In order to respond to emergency circumstances or the emergency needs of the Department, Division Commanders may purchase or rent non-budgeted equipment or supplies provided the Chief of Police grants permission.

- (a) Except in exigent circumstances the Commanding Officer of the Audit and Budget Control Division must be notified immediately to facilitate any such request.

The Chief of Police may, when necessary, seek supplemental or emergency budget appropriations in response to circumstances that could not be anticipated by prior fiscal planning efforts. The Chief of Police pursuant to City Charter shall make requests for such appropriations.

701.9 PREPARATION OF PAYROLLS

Agency Content

All weekly, bi-weekly and special payrolls (holiday pay, night shift differential, retroactive payments, etc.) for all police, civilian, and garage personnel are prepared by the Audit and Budget

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Control Division. This preparation includes updating salary status changes for all employees and tabulating and posting regular and court appearance overtime to the payroll register. All other payroll activities as follows:

- (a) **Holiday Payroll** - One holiday payroll is prepared each year for police and community service officers. The holiday pay is paid at a time agreed upon in labor agreement contracts.
- (b) **Night Shift Differential** - Night shift differential is paid to those employees working between 1600 - 0800 hours, provided at least six hours per day is worked during these hours on a regular shift basis.
 - 1. Two night shift differential payrolls are prepared each year for police officers.
 - 2. The night shift differential for civilian personnel is paid on a bi-weekly basis.
- (c) **Uniform Allowance** - The annual uniform allowances shall be designated and used for the replacement or acquisition uniform clothing or equipment.
- (d) **Retirement Papers** - Financial activity for retirement papers for all Department personnel are maintained by ABC personnel. The New York State Policeman's and Fireman's Retirement System requires that the employer provide them with verification of wages earned for the twenty-four to thirty-six month period prior to retirement or death of an employee. This verification must be separated as to the salary, holiday pay, night shift differential, etc. It is the responsibility of ABC to calculate and provide financial data as required.
- (e) **Accrued Compensatory time at Retirement/Separation** - There shall be no terminal leave based upon accrued compensatory time. However, an officer shall be paid for accrued compensatory time at the time of retirement/ separation from the Department. ABC personnel shall calculate the separation/retirement payroll amount attributable to accrued compensatory time.

701.10 INVENTORY OF DEPARTMENT ASSETS

Agency Content

The Chief of Police is responsible for all physical assets owned by the Syracuse Police Department and may delegate inventory management functions to subordinate members of the Department.

- (a) The Transportation Division shall be responsible for the management of inventory of all Department owned vehicles, related equipment, and supplies.
- (b) The Property Division shall be responsible for the management of inventory of all other Department owned physical assets.

The Transportation and Property Divisions shall:

- (a) Compile and maintain a complete inventory
- (b) Conduct an annual inventory of vehicles and other physical assets respectively

Division Commanders shall notify the respective Division listed above whenever physical assets are added to, or deleted from, a Division's inventory.