8-3 FINANCIAL MANAGEMENT DIVISION

FINANCIAL MANAGEMENT DIVISION GOAL

The financial Management Division is responsible for the provision of accurate and timely financial services for the Department.

FINANCIAL MANAGEMENT DIVISION OBJECTIVE

Fiscal Section:

The Fiscal Section’s objective is efficient and effective management of the Department's financial resources in accordance with City ordinances and regulations, pertinent federal and state statutes and regulations, and generally accepted financial management principles. This encompasses various responsibilities, which include budget preparation and monitoring, accounting, purchasing, contract management, travel management and contract management.

Property Section:

The Property Section’s objective is for the efficient and effective management of the Department’s inventory and fixed assets in accordance with city and state statutes and regulations. Responsibilities include safeguarding, maintaining, tracking and disposal of property, both inventory and fixed assets. This section will monitor items issued to individual officers and civilians; insure that adequate supplies are maintained for officer safety as well as coordinate building maintenance.

RESPONSIBILITY OF DIVISION PERSONNEL

It shall be the duty of all division personnel to familiarize themselves with the contents of this manual and conduct themselves in accordance with their precepts. Ignorance or misunderstanding of any of the provisions of this manual will not be accepted as a defense against disciplinary charges.

ORGANIZATIONAL POLICIES

To provide a guide for action in organizational planning, it is the policy of the Financial Management Division to:

- Fix responsibility for each function within the Financial Management Division. Responsibility must be accompanied by commensurate authority at every level.

- Delegate authority for decision making and action to the lowest level possible. All personnel are held fully accountable for the use of delegated authority, as well as the failure to use it.
8-3-1 Administrative Personnel

A. Personnel Code of Conduct

Personnel of the Financial Management Division are expected to follow a prescribed code of conduct and to act responsibly as outlined in the City of Albuquerque Personnel Rules and Regulations, the City of Albuquerque Administrative Instructions and the City of Albuquerque, Police Department Standard Operating Procedures, General Orders Manual, Personnel Code of Conduct 1-04. The division holds its personnel accountable for all actions which reflect adversely on the division and the Department.

B. Telephone Usage

Personnel are expected to follow a prescribed code of conduct as outlined in the City of Albuquerque Personnel Rules and Regulations and the City of Albuquerque Administrative Instructions.

C. Standard of Dress

Division personnel shall maintain a professional standard of dress appropriate for the work environment. Personnel are expected to follow a prescribed code of conduct as outlined in the City of Albuquerque Administrative Instructions.

D. Outside Employment

Personnel may engage in outside employment only after the Chief of Police, in accordance with the City of Albuquerque Merit Ordinance has granted written permission. (See Department SOP, 1-04-5).

E. Compliance with City Regulations

Personnel must adhere to all regulations as reported in the City of Albuquerque Administrative Instructions and the City of Albuquerque Personnel Rules and Regulations as well as other issued regulations.
8-3-2 Budget Preparation and Monitoring Function

The APD’s operating budget is prepared annually for submission to the Office of the Mayor. This requirement is driven by the City Charter that requires an operating budget to be formulated annually by the Mayor in consultation with the City Council. The City’s fiscal year runs from July 1 to June 30. The Financial Management Division coordinates and prepares the annual operating budget of the Police Department on behalf of the Chief of Police.

A. Budget Preparation Responsibilities:

1. Develop a proposed annual operating budget for the Police Department in cooperation with other bureaus and division and with final review and approval by the Chief of Police.

2. Provide financial expertise and analysis of budget requests for command staff as requested.

3. Conduct costing of services.

4. Develop revenue proposals as needed.

5. Adhere to budget report deadlines as provided by the administration.

6. Respond to requests for budget information from the administration and the City Council.

7. Present proposed Department budget at Administration and City Council Budget Hearing as needed.

8. Review staffing needs in accordance with workload assessments to determine the most efficient and effective means of allocation human resources within the Department.

B. Budget Monitoring Responsibilities:

1. Review approved budget with the Chief of Police and command staff as needed.

2. Prepare budget status reports and projections for revenues and expenditures.

3. Review monthly expenditures throughout the year to insure timely acquisition of budgeted items and to guard against budget deficits.

4. Review revenue and expenditures with command staff as needed.

5. Work with City Budget personnel on appropriation amendments, contracts, resolutions and information requests.
6. Prepare year end and interim reports for the Chief of Police as requested.

7. Develop problem resolution proposals as needed.
8-3-3 Accounting Function

A. Account Receivable Responsibilities

1. Transmits information to the City of Albuquerque’s (COA) accounts receivable for billing.

2. Receives and processes cash and/or checks from other divisions, vendors and individuals in compliance with the COA’s Cash Handling Instructions. Provides for proper documentation, recordings and deposits of cash receipts. Processes cash remote transactions.

3. Creates cash revenue reports.

4. Provides support services to other divisions.

B. Accounts Payable Responsibilities:

1. Research unmatched invoices, verify receipt of product of services and input information into the A/P system for payment of error free invoices in a timely manner.

2. Research unmatched invoices and attempt to resolve invoices with billing errors with the vendor.


4. Maintain proper documentation.

5. Review transactions for proper coding into the general ledger system.

C. General Ledger Processing Responsibilities:

1. Creates journal entries and maintains documentation.

2. Establishes new activities and accounts in compliance with budget documents,

3. Reviews general ledger for transaction classification and accuracy,

4. Assists DFAS with reports for monthly and annual closing,

5. Responds to auditors
D. Grant Responsibilities:

1. Tracks revenues, expenditures and program compliance for assigned grants.
2. Completes and files applications for assigned grants,
3. Provides support services to other grant administrators.
8-3-4 Purchasing Function

A. Department policy is to establish provisions for properly administrating the purchase of goods and services in accordance with the Public Purchases Ordinance of the Revised Ordinances of the City of Albuquerque Administrative Instructions as well as other documents and manuals as approved by the City of Albuquerque.

B. Approves and tracks purchases made through the credit card program as outlined in the City of Albuquerque Purchasing Cards Policies and Procedures manual.

C. Approves and tracks purchases made through the petty cash systems in accordance with the City of Albuquerque Administrative Instructions.

D. Prepares purchase requisitions and related documents to be sent to the City purchasing division.

E. Monitors and tracks unprocessed requisition request in purchasing.

F. Monitors and tracks outstanding purchase orders and contracts.
8-3-5  Travel Management Function

A. Department policy is to establish procedures in compliance with regulations as outlined in the City of Albuquerque Travel Regulations.

B. Creates travel documents.

C. Monitors travel for compliance with City policy.

D. Closes out travel documents in a timely manner.

E. Purchases airline tickets.
8-3-6 Contract Management Function

A. Department policy is to establish provisions for properly administrating contracts in accordance with the Public Purchases Ordinance of the Revised Ordinances of the City of Albuquerque, the City of Albuquerque purchasing rules and regulations, the City of Albuquerque Administrative Instructions as well as other documents and manuals as approved by the City of Albuquerque.

B. Identifies the scope of services needed for each contract and creates the first draft from the City of Albuquerque contract templates.

C. Works with legal to get approval of contract terms,

D. Obtains vendor signatures on contracts as well as other documents as required by legal and risk management,

E. Creates purchasing requisition request documents,

F. Tracks contracts in process through the system.
8-3-7 Property Function

A. Inventory Responsibilities:

1. Maintains and tracks property issued to both sworn and civilian personnel.
2. Issues consumable supplies to officers as needed.
3. Reconciles and signs off on clearance forms.
4. Maintains and reconciles inventory reports including beginning balance, additions, and usage levels and ending balances of inventory items.
5. Checks shipments for accuracy and creates receiving reports for inventory items.
6. Maintains adequate inventory levels for officer use,
7. Makes recommendations for minimum stocking levels, purchase lot size, vendors and other inventory related projects,
8. Assists with creating specifications for equipment purchased, and
9. Ensures that property is held in a state-of-operational readiness

B. Fixed Asset Responsibilities:

1. Conducts physical counts of fixed assets
2. Reconciles City fixed asset records with Department fixed asset records
3. Maintains and tracks fixed asset tags
4. Maintain records of fixed asset funding sources
5. Coordinates building maintenance including keys, janitorial services, landscape services and request for services from City building maintenance, and
6. Maintains and tracks lease contracts including maintenance agreements
8-3-8 Reporting

A. Shall deliver a monthly report to the FMD Manager.

B. The report will include a summary of the inventory reconciliation and property activity.

C. The report will also include a monthly audit to ensure property handling policies and procedures are being followed.

D. Will forward a copy of the report to Accreditation.