

UPPER MERION TOWNSHIP POLICE DEPARTMENT
POLICY AND PROCEDURE

No. 1110

Supersedes: NA

Effective: September 19, 2019

Page: NA Section: NA

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Dated: June 2, 2003

FUNDS MANAGEMENT

- I. **PURPOSE:** The purpose of this policy is to provide employees with guidelines on the management of police department funds.
- II. **POLICY:** It is the policy of the Upper Merion Township Police Department to have a Petty Cash Fund, a Special Investigations Account, and a Police Education and Training Fund which are funds advanced by the Township from its General Fund to the Police Department. The Police Department shall also maintain a POSSE (Police Officer Safety Supplies and Equipment) Fund which consists of funds contributed to the department. Employees of the Department shall receive and disburse funds in the performance of normal duties in accordance with the provisions of this policy.
- III. **CROSS-REF:** Policy #600, EVIDENCE AND PROPERTY CONTROL
- IV. **PROCEDURE:**
- A. **PETTY CASH FUND:** The Auxiliary Services Commander will maintain a petty cash amount not to exceed \$600.00 at any given time. This fund shall be maintained in the Auxiliary Services Commander's Office. This fund is maintained for the purposes of feeding prisoners in the holding cells when necessary, making change for payments received after business hours, for reimbursements for minor expenditures, and for minor purchases of an urgent nature.
1. The Auxiliary Services Commander shall be responsible for disbursement of cash from the Petty Cash Fund. Communications personnel and supervisors are permitted to disburse cash from the portion of the Petty Cash Fund maintained in the Police Communications Center.

2. Single disbursements from the Petty Cash Fund may not exceed \$25.00 without the approval of the Chief of Police, or his her designee. The shift supervisor must approve disbursements of less than \$25.00.
 3. Any employee requesting a disbursement/reimbursement from the Petty Cash Fund shall submit a receipt for the expenditure to the Auxiliary Services Commander.
 4. Communications personnel, Records Section personnel and supervisors are authorized to accept cash. Cash may be received for payment of parking tickets, citations, alarm permit fees, and fees for copies of reports when made after normal business hours. The employee receiving the cash shall be responsible for placing the cash in a sealed envelope and placing the envelope in the lockbox in the Communications Center. A note shall be placed on the Daily Log that there is cash in the lockbox that must be taken to the Township Cashier (for payments of parking tickets, alarm permits and copies of reports), or to the appropriate District Court (for citation payments) the next business day.
 - a. Records section personnel shall be responsible for the transfer of cash from the Communications Center lockbox to the Township Cashier.
 - b. Special Officers shall be responsible for the transfer of cash from the Communications Center lockbox to the appropriate District Court (for citation payments only).
 - c. Receipts will be issued for all payments received in cash. Receipts will be dual copies with the original copy going to the cash bearer, and the second copy maintained in the receipt book in the Communications Center.
 5. A balance sheet, ledger, or other system that identifies initial balance, credits (cash income received), debits (cash disbursed), and balance on hand shall be maintained with the Petty Cash Fund. The Auxiliary Services Commander shall conduct a quarterly review of this fund. Discrepancies shall be reported to the Chief of Police.
- B. SPECIAL INVESTIGATIONS ACCOUNT: The Police Department will maintain a Special Investigations Account in an amount not to exceed \$500.00 at any given time without the permission of the Chief of Police. This account is maintained for the purposes of providing funding for special Investigations Division operations and related expenses.
1. The Investigations Division Commander shall have the authority to disburse cash from the Special Investigations Account.
 2. Single disbursements from the Special Investigations Account may not exceed \$250.00 without the approval of the Chief of Police, or his/her designee.
 3. Any employee requesting a disbursement/reimbursement from the Special Investigations Account shall submit a Special Investigations Account voucher,

along with any receipts, to the Investigations Division Commander (see Attachment A).

4. The Investigations Division Commander shall have the authority to request and accept funds from the Township to replace those disbursed for special Investigations Division operations and related expenses. This shall be the only cash accepted into this fund.
5. A balance sheet, ledger, or other system that identifies initial balance, credits, debits, and balance on hand shall be maintained in the office of the Investigations Division Commander. The Captain of Police shall conduct a quarterly review of the Special Investigations Account. Discrepancies shall be reported to the Chief of Police.

C. POLICE OFFICER SAFETY SUPPLIES AND EQUIPMENT FUND (POSSE FUND):
The Police Department will maintain a Police Safety Supplies and Equipment Fund for the purpose of purchasing safety supplies and equipment for the Police Department. This account is funded through contributions to the department from outside sources. The funds are maintained in a checking account at a local bank.

1. The Chief of Police, Captain of Police and the Township Finance Director shall have the authority to accept and disburse funds for or from this account.
2. A balance sheet, ledger, or other system that identifies initial balance, credits, debits, and balance on hand shall be maintained by the Township Finance Department. A quarterly report of the transactions of the Police Safety Supplies and Equipment Fund shall be reported to the Chief of Police by the Township Finance Director. Discrepancies shall be reported to the Chief of Police.

APPROVED: Thomas Nolan
Chief Thomas Nolan

DATED: 09/20/2019

APPROVED: Jeremy Johnson
Captain Jeremy Johnson

DATED: 09/20/2019

TO BE REVIEWED: ANNUALLY

DISTRIBUTION: All police officers
All civilian employees
Township Manager
File

ATTACHMENT A
CASH FUNDS MANAGEMENT

UPPER MERION TOWNSHIP POLICE DEPARTMENT
SPECIAL INVESTIGATIONS ACCOUNT

DATE: _____ TOTAL AMOUNT EXPENDED: _____

SUBMITTING OFFICER: _____ UMPD INCIDENT #: _____

Type of Expenditure: (Check one)

- | | | | |
|------------------------------|--------------------------------------|------------------------------|-----------------------------|
| <input type="checkbox"/> 101 | Buy Money | <input type="checkbox"/> 106 | Gasoline/Oil |
| <input type="checkbox"/> 102 | Informant Payment | <input type="checkbox"/> 107 | Rent – Apartment/Motel Room |
| <input type="checkbox"/> 103 | Undercover Operations | <input type="checkbox"/> 108 | Travel – Tolls/Parking |
| <input type="checkbox"/> 105 | Vehicle Repairs/Inspection/
Parts | <input type="checkbox"/> 109 | Supplies |
| | | <input type="checkbox"/> | Miscellaneous Expenses |

Reimbursement By: _____ Date: _____ Check #: _____