


HAVERFORD TOWNSHIP POLICE DEPARTMENT OPERATIONS MANUAL		
Issue Date February 2021	Review Date February 2022	Directive Number 1.6.1
Accreditation Index: 1.6.1		Rescinds: Directive 1.6.1 of November 2019
Chapter: One – Organization & Management		Section: Six – Fiscal Management & Department Owned Property
Chief of Police: <i>John F. Viola</i>		

SUBJECT: ADMINISTRATION OF FUNDS

I. PURPOSE

The purpose of this policy is to establish fiscal management and accounting procedures for the control of funds and accounts within the police department.

II. POLICY

It shall be the policy of this Department to manage its fiscal resources in accordance with the procedures established by the Chief of Police, Township Manager, Finance Director and all applicable laws. The handling of funds by members of this Department requires that solid accounting principles be applied and followed when conducting these types of duties. It shall be the policy of this Department that the procedures outlined in this Directive are followed by all members of the Department.

III. PROCEDURES FOR ACCOUNTS RECEIVABLE

In the normal course of business funds are received in the Records Office in exchange for services rendered. The following procedures shall be followed by members of this Department authorized to handle these funds.

- A. Designated personnel assigned to the Records Office, along with designated sworn personnel, shall be authorized to handle these funds.
 - 1. The Chief of Police annually shall issue a memorandum that authorizes specific members of this department to handle funds.
 - a) This authorization memorandum shall be placed electronically in the Operations Manual and a signed hard copy will be kept in the files of the Secretary to the Chief of Police.

(PLEAC 1.6.1 d)

- B. All personnel authorized to accept funds shall use the Record Office receipt book and all receipts within the book shall be accounted for either by a transaction or voided receipt explaining why a particular receipt was not used.
- C. A receipt shall be completed for each transaction with the following information:
1. The date of the transaction
 2. Customer name
 3. Amount received
 4. Account code
 5. Employee name handling transaction
 6. Any other pertinent information
(PLEAC 1.6.1 b)
- D. All funds received shall be totaled at the end of the business day and documented in the Accounts Receivable ledger.
(PLEAC 1.6.1 a)
1. The Department shall track as Accounts Receivable the following incoming funds:
 - a) Alarms
 - b) Community Events – Race/Music/Block Party Permits
 - c) Details (Purchase of)
 - d) Fingerprinting
 - e) Parking Meter Smart Cards
 - f) Parking Stickers
 - g) Parking Tickets
 - h) Photocopies of Department Records
 - i) Other funds as approved by the Chief of Police, Township Manager and Finance Director
 2. Fees for these services are set by Township Ordinance in the Fee Schedule as listed in Chapter A 187.
- E. Funds shall be placed in the Records Office Safe at the end of the business day.
1. Personnel with access to the safe shall be limited to specific designated personnel and authorized by the Chief of Police on the annual designation memorandum described in section III A.1.a) of this directive.

- F. All funds received by the Department shall be submitted to the Finance Department on a weekly basis.
 - 1. Submission of these funds shall be in accordance with the processes set up by the Township Manager and Finance Director.

IV. PROCEDURES FOR PETTY CASH

Petty cash shall be maintained in the Records Office. These funds may be used for making small cash purchases and/or to reimburse members for small cash purchases made for the Department or in the course of conducting Department business. The following procedures shall be followed:

- A. The Chief of Police shall designate personnel who can manage and maintain the Department's petty cash. Generally the designated personnel will be the Records Office Manager and the Records Office Clerk.
 - 1. The Chief of Police annually shall issue a memorandum that authorizes specific members of this department to handle petty cash.
 - a) This authorization memorandum shall be placed electronically in the Operations Manual and a signed hard copy will be kept in the files of the Secretary to the Chief of Police.

(PLEAC 1.6.1 d)

- B. A Petty Cash ledger shall be maintained identifying the following information:
 - 1. Initial balance in the petty cash fund
 - 2. Cash incomes received
 - 3. Debits from the fund
 - 4. Date of the transaction
 - 5. Budget line code
 - 6. Name of recipient of the petty cash
 - 7. Name of the disbursing employee
 - 8. Reason for disbursement
 - 9. Balance on hand

(PLEAC 1.6.1 a)

- C. A vendor receipt shall accompany each disbursement of petty cash and be included with the ledger information recorded in paragraph B of this Directive.
 - 1. When a vendor receipt is not available, a memo approved by the Deputy Chief of Police shall be prepared and included with the ledger information.

(PLEAC 1.6.1 b)

- D. Any cash disbursement over twenty-five dollars (\$25.00) must be approved by the Chief of Police.
(PLEAC 1.6.1 c)
- E. A detailed statement of account activity and a voucher requesting fund replenishment shall be submitted to the Finance office monthly.
- F. Petty cash shall be placed in the Records Office safe at the end of the business day.
 - 1. Personnel with access to the safe shall be limited to specific designated personnel and authorized by the Chief of Police on the annual designation memorandum described in section IV A.1.a) of this directive.

V. PROCEDURES FOR NARCOTICS / VICE UNIT “BUY” FUNDS

In the normal course of police investigations funds are required by the Narcotics / Vice Unit Officers for controlled buys and other investigative activities. The following procedures shall be followed by members of this Department authorized to handle these funds.

- A. Designated personnel assigned to the Narcotics / Vice Unit shall be authorized to handle these funds.
 - 1. The Chief of Police annually shall issue a memorandum that authorizes specific members of this department to handle funds.
 - a) This authorization memorandum shall be placed electronically in the Operations Manual and a signed hard copy will be kept in the files of the Secretary to the Chief of Police.
(PLEAC 1.6.1 d)
- B. A Controlled Buy ledger shall be maintained identifying the following information:
 - 1. Initial balance in the Controlled Buy cash fund
 - 2. Debits from the fund
 - 3. Additions to the fund
 - 4. Date of the transaction
 - 5. Name of the disbursing employee
 - 6. Reason for disbursement
 - 7. Person / Suspect to whom cash was disbursed
 - 8. Balance on hand
(PLEAC 1.6.1 a)
- C. “Controlled buy” funds shall be secured in a locked security cabinet within the Narcotics / Vice Unit Office.
 - 1. Personnel with access to the security cabinet shall be limited to specific designated sworn personnel and authorized by the Chief of

Police on the annual designation memorandum described in section V A.1.a) of this directive.

VI. PROCEDURES FOR DELEWARE COUNTY DRUG TASK FORCE “BUY” FUNDS

In the normal course of police investigations funds are required by the sworn officers of this Department assigned to the Delaware County Drug Task Force for controlled buys and other investigative activities. The following procedures shall be followed by members of this Department authorized to handle these funds.

A. Designated personnel assigned to the Delaware County Drug Task Force shall be authorized to handle these funds.

1. The Chief of Police annually shall issue a memorandum that authorizes specific members of this department to handle funds.
 - a) This authorization memorandum shall be placed electronically in the Operations Manual and a signed hard copy will be kept in the files of the Secretary to the Chief of Police.

(PLEAC 1.6.1 d)

B. A Delaware County Drug Task Force Controlled Buy ledger shall be maintained identifying the following information:

1. Initial balance in the Controlled Buy cash fund
2. Debits from the fund
3. Additions to the fund
4. Date of the transaction
5. Name of the disbursing employee
6. Reason for disbursement
7. Person / Suspect to whom cash was disbursed
8. Balance on hand

(PLEAC 1.6.1 a)

C. Delaware County Drug Task Force “Controlled buy” funds shall be secured in a locked security cabinet within the Narcotics / Vice Unit Office.

1. Personnel with access to the security cabinet shall be limited to specific designated sworn personnel and authorized by the Chief of Police on the annual designation memorandum described in section VI A.1.a) of this directive.

VII. PROCEDURES FOR COMMUNITY POLICING UNIT BICYCLE HELMETS FUND

In the normal course of business funds are received from citizens by members of the Community Policing Unit for the purchase of bicycle helmets. The following

procedures shall be followed by members of this Department authorized to handle these funds.

- A. Designated personnel assigned to the Community Policing Unit shall be authorized to handle these funds.
 - 1. The Chief of Police annually shall issue a memorandum that authorizes specific members of this department to handle funds.
 - a) This authorization memorandum shall be placed electronically in the Operations Manual and a signed hard copy will be kept in the files of the Secretary to the Chief of Police.

(PLEAC 1.6.1 d)
- B. A Bicycle Helmet ledger shall be maintained identifying the following information:
 - 1. Initial balance in the Bicycle Helmet cash fund
 - 2. Additions to the fund
 - 3. Debits from the fund (Transfer of funds to Township)
 - 4. Date of the transaction
 - 5. Name of the employee conducting sale
 - 6. Number and sizes of Helmets sold
 - 7. Balance on hand

(PLEAC 1.6.1 a)
- C. The cost of bicycle helmets for sale by the Haverford Township Police Department shall be set by the Chief of Police.
 - 1. Designated officers selling the bicycle helmet shall only take United States currency for the sale of a bicycle helmet and shall only sell helmets the department has on hand.
 - a) Advanced sales are not authorized.
- D. Bicycle Helmet funds shall be secured in a locked security cabinet within the Community Policing Unit Office.
 - 1. Personnel with access to the security cabinet shall be limited to specific designated sworn personnel and authorized by the Chief of Police on the annual designation memorandum described in section VII A.1.a) of this directive.

VIII. PROCEDURES FOR ANIMAL CONTROL TRAP DEPOSITS

In the normal course of business funds are received by Animal Control Officers for an animal trap deposit. The following procedures shall be followed by members of this Department authorized to handle these funds.

- A. Designated personnel assigned to Animal Control shall be authorized to handle these funds.

1. The Chief of Police annually shall issue a memorandum that authorizes specific members of this department to handle funds.
 - a) This authorization memorandum shall be placed electronically in the Operations Manual and a signed hard copy will be kept in the files of the Secretary to the Chief of Police.

(PLEAC 1.6.1 d)

- B. All personnel authorized to accept funds for trap deposits shall use the Animal Control receipt book and all receipts within the book shall be accounted for either by a transaction or voided receipt explaining why a particular receipt was not used.
 - C. A receipt shall be completed for each transaction with the following information:
 1. The date of the transaction
 2. Customer name
 3. Amount received
 4. Account code
 5. Employee name handling transaction
 6. Any other pertinent information
- (PLEAC 1.6.1 b)
- D. All funds received shall be totaled at the end of the business day and documented in the Animal Control ledger.

(PLEAC 1.6.1 a)
 - E. If a trap is returned by a person who provided a deposit for the trap the Animal Control Officer will take possession of the trap and return the deposit amount.
 1. The Animal Control Officer shall indicate on an Animal Control Receipt the transaction and log the transaction in the Animal Control Ledger.
 - F. All funds shall be placed in the animal control funds lock box which will be secured in the Records Office Safe after hours.
 1. An authorized animal Control Officer shall obtain the lock box when needed from personnel authorized to open the Records Office safe.

IX. ACCOUNTING / AUDITING OF FUNDS

- A. All accounts of the Haverford Township Police Department listed in this directive, or those created that should be covered by this directive, shall be subject to a quarterly accounting/ auditing.
- B. Three of these quarterly accounting / auditing reviews shall be completed by the Deputy Chief or Divisional Commander in charge of the personnel responsible for the funds. The remaining quarterly accounting / auditing

review shall be completed by the Director of the Finance Department of Haverford Township or his/her designee.

- C. Upon completion of the quarterly review a report shall be sent to the Chief of Police documenting the results / findings of the review.

(PLEAC 1.6.1 e)

BY ORDER OF THE CHIEF OF POLICE