


HAVERFORD TOWNSHIP POLICE DEPARTMENT OPERATIONS MANUAL		
Issue Date June 2023	Review Date June 2024	Directive Number 1.6.1
Accreditation Index: 1.6.1		Rescinds: Directive 1.6.1 of February 2021
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. AUTHORIZED FUNDS

- A. The Chief of Police must authorize all accounts or funds within the Department. The following are authorized departmental cash funds:
 - 1. Administrative Fund
 - 2. Petty Cash Fund
 - 3. Controlled Buy Fund
 - 4. Drug Task Force Fund

- B. The Chief of Police annually shall issue a memorandum that authorizes specific members of this department to handle funds (accept and/or disburse funds).
(PLEAC 1.6.1 d)

IV. ACCOUNTABILITY

- A. A ledger shall be kept for each authorized fund that identifies the initial balance, income received, debits (funds disbursed), and the balance on hand.
(PLEAC 1.6.1 a)
- B. Invoices, receipts or other documentation for funds received and disbursed shall be maintained for all cash funds.
(PLEAC 1.6.1 b)
- C. A quarterly accounting (balancing) of each fund shall be conducted.
(PLEAC 1.6.1 e)

V. ADMINISTRATIVE FUND

- A. The Department accepts payment for Alarms, Community Events – Race/Music/Block Party Permits, Details (Purchase of), Fingerprinting, Parking Meter Smart Cards, Parking Stickers, Parking Tickets, and Photocopies of Department Records.
 - 1. Fees for these services are set by Township Ordinance in the Fee Schedule as listed in Chapter A 187.
- 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. All funds received shall be totaled at the end of the business day and documented in the Accounts Receivable ledger.
- D. Funds shall be placed in the Records Office Safe at the end of the business day.
- E. 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.
- F. Other than change for payments made in cash, no funds shall be disbursed from the Administrative Fund.

VI. PETTY CASH

- A. 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:
- 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
- C. A vendor receipt shall accompany each disbursement of petty cash and be included with the ledger information recorded in section VI.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.
- 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.

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

- A. 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.
- B. A Controlled Buy ledger shall be maintained identifying the following information:
1. Date;
 2. Pre-Buy Amount (Initial balance in the Controlled Buy cash fund);
 3. Buy Amount;
 4. Post-Buy Amount;
 5. Reason;
 6. Officer funds were disbursed to; and
 7. Reference number, if applicable.

- C. “Controlled buy” funds shall be secured in a locked security cabinet within the Narcotics / Vice Unit Office.
- D. Any cash disbursement over five hundred dollars (\$500.00) must be approved by the Chief of Police.
(PLEAC 1.6.1 c)

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

- A. 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.
- B. When issued money from the confidential fund, the requesting officer or detective shall complete a “stat sheet”. The “stat sheet” shall contain such information as the amount of funds disbursed/received, the intended use of the funds, and the case number.
- C. Any cash disbursement over five hundred dollars (\$500.00) must be approved by the Chief of Police.
(PLEAC 1.6.1 c)

BY ORDER OF THE CHIEF OF POLICE