

Lower Providence Township Police Department Eagleville, Pennsylvania		
General Order <input checked="" type="checkbox"/> Special Order <input type="checkbox"/> Personnel Order <input type="checkbox"/>		ORDER NUMBER 115
Subject Accounting		
Date of Issue January 28, 2020	Effective Date January 28, 2020	Expiration Date Until Amended or Rescinded
Issued by: Michael Jackson, Chief of Police		
Amends		Rescinds
Standard Number: 1.6.1		
Distribution 1. General Order Manuals 2. Records Manual 3. Reading Verification to all Personnel		

I. PURPOSE

The purpose of this policy is to provide employees with guidelines on the management of cash funds received and disbursed by the Lower Providence Township Police Department.

II. POLICY

It is the policy of the Lower Providence Township Police Department to have certain accounts representing cash that is available within the Police Department that enables the Police Department to fulfill the required functions of the department. Employees of the Police Department shall receive and disburse cash in the performance of normal duties in accordance with the provisions of this policy.

III. PROCEDURE

A. Petty Cash Fund

1. A Petty Cash Fund shall be maintained in the office of the Chief of Police. The balance of the fund shall not exceed \$100.00 at any given time.
2. The Chief of Police, or his designee, shall be responsible for disbursement of cash from the Petty Cash Fund.
3. Single disbursements from the Petty Cash Fund may not exceed \$25.00 without the approval of the Finance Department. Normally, reimbursement requests exceeding \$25.00 shall be submitted to the Finance Department through the office of the Chief of Police.
4. Any employee requesting a reimbursement from the Petty Cash Fund shall submit a receipt for the expenditure and a memorandum explaining the expenditure.

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 for the Petty Cash Fund. The Chief of Police shall ensure that a sufficient balance is maintained in the Petty Cash Fund by periodically submitting the accumulated receipts and memorandums for funds disbursed to the Finance Department with a request to replenish the Petty Cash Fund. The Finance Department shall conduct a quarterly review of this fund. Discrepancies shall be reported to the Finance Director.
- B. Dispatch Center
1. Dispatch Center personnel are authorized to receive and accept cash. Cash may be received for payment of parking tickets, alarm permit fees, fingerprinting services, and fees for copies of Incident Reports and Accident Reports.
 2. The Dispatch Center will maintain a starting bank not to exceed \$25.00 for the purpose of providing individuals with change.
 3. Any and all cash transactions shall be entered into the Township financial software system and a receipt shall be generated and provided to the individual providing the cash payment to the Dispatch Center personnel.
 4. The cash received shall be placed into the cash drawer at the Dispatch Center. The cash transactions shall be audited on a weekly basis by the Finance Department.
- C. Special Investigations Fund
1. The Police Department will maintain a Special Investigations Account in an amount not to exceed \$250.00 at any given time without the express permission of the Chief of Police. The source of the funds for this account may be the Montgomery County District Attorney's Office Drug Task Force or the Lower Providence Township General Fund. This account is maintained for the purposes of providing funding for investigation operations and related expenses that may include, but not be limited to, undercover or controlled buy money, informant payments, undercover operations, rent, travel, supplies, or miscellaneous expenses.
 2. The Special Investigations account shall be maintained by the Drug Task Force Coordinator. A balance sheet, ledger, or other system that identifies initial balance, credits (funds received), debits (funds disbursed), and balance on hand shall be maintained with the Special Investigations account. Accompanying documentation for all expenditures shall be maintained. The Detective Sergeant shall conduct a quarterly review of this fund. Discrepancies shall be reported to the Chief of Police immediately.
 3. Single disbursements from the Special Investigations account may not exceed \$200.00 without the approval of the Chief of Police, or his/her designee.
 4. Any employee requesting disbursement/reimbursement from the Special Investigations account shall submit a memorandum, along with any receipts, to the Drug Task Force Coordinator.
 5. The Drug Task Force Coordinator shall have the authority to request and accept funds to replace those disbursed for Special Investigations operations and related expenses. Funds from the Montgomery County District Attorney's Office Drug Task Force and the Lower Providence Township General Fund shall be the only funds or cash accepted into this account.

Michael Jackson

Michael Jackson
Chief of Police