
	LOWER MERION TOWNSHIP POLICE DEPARTMENT Ardmore, Pennsylvania	
	Policy 3.17.6	
Subject:		Distribution:
Cash Fund Accountability		All Sworn Personnel
Date of Issue:	Expiration Date:	Rescinds:
06-01-2014	Until Amended or Rescinded	Directive: 09-93
References:		
CALEA: 17.4.2; PLEAC: 1.6.1		
By Authority of:		
		Superintendent of Police

PURPOSE

The purpose of this policy is to establish accounting processes and practices for all cash funds maintained by this Department.

POLICY

It is the policy of this Department to maintain all cash funds or accounts where employees are permitted to receive or disperse cash, in accordance with accepted business practices and Finance Department guidelines.

PROCEDURE - Fund Authorization

- A.** The Superintendent of Police must authorize all accounts or funds within the Department. The following are authorized departmental cash funds:
- 1.** Administrative Petty Cash
 - a.** The Superintendent's Administrative Assistant administers this fund. The fund is for authorized operating expenses such as parking, tolls, postage, and miscellaneous petty cash expenditures. The fund has a maximum individual disbursement of \$50, unless approved by the Superintendent.
 - 2.** Investigations Unit- Narcotics Investigations Fund
 - a.** This fund is issued through the Montgomery County District Attorney's Office Narcotics Enforcement Team and is maintained and dispersed by the Investigations Unit Supervisor. The purpose of this fund is to sustain approved narcotic investigations.

3. Investigations Unit- Miscellaneous Investigations Expense Fund

- a. This fund is issued through the Township Finance Department and maintained and dispersed through the Investigations Unit Supervisor. The purpose of this fund is to sustain the incurred documented operating expenses of the Investigations Unit during authorized police investigations.

4. Special Operations Unit - Drug Task Force Fund

- a. This fund is issued through the Montgomery County District Attorney's Office Drug Task Force. The fund is maintained and dispersed through the detective assigned to drug investigations designated by the Lieutenant of Investigations. The purpose of this fund is to sustain incurred documented expenses of approved Task Force Investigations.

B. Accountability

1. The Superintendent of Police will assign individuals as the cash fund manager for each authorized cash fund. Only the cash fund manager is authorized to disperse cash from the funds or accept cash entering the fund. **(CALEA 17.4.2 e) (PLEAC 1.6.1 d)**
2. A ledger shall be kept on each authorized fund that establishes its initial balance, its debits and its credits, and the balance on hand. These funds include: Narcotics Investigations Fund, Miscellaneous Investigations Expense Fund and Drug Task Force Fund. **(CALEA 17.4.2 a) (PLEAC 1.6.1 a)**
3. Cash fund managers shall keep records, invoices, receipts or other documentation for all cash received and expended. **(CALEA 17.4.2 b, d) (PLEAC 1.6.1 b)**
4. Officers seeking a cash disbursement must obtain the approval of his or her unit commander. All cash disbursements in excess of \$100 must have the approval of the Superintendent of Police. **(CALEA 17.4.2 c) (PLEAC 1.6.1 c)**
5. Cash fund managers will conduct a quarterly audit of authorized cash funds and will submit a report through the chain of command to the Superintendent of Police. **(CALEA 17.4.2 f) (PLEAC 1.6.1 e)**
6. In addition to the above requirements, authorized cash funds sponsored through the Montgomery County District Attorney's Office will be held accountable to the standards and procedures of that entity.
7. Administrative petty cash sponsored through the Lower Merion Township Finance Department will adhere to all Finance Department Cash Receipt Procedures.

8. All cash fund records must be retained for a period of seven (7) years. The Staff and Inspections Unit is responsible for maintaining a central file for cash fund records.

RESPONSIBILITY

It is the responsibility of all supervisory personnel to ensure that all personnel under their immediate supervision comply with this policy.

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