



Eric Hawkins
Chief of Police

ALBANY, NEW YORK

POLICE DEPARTMENT

165 HENRY JOHNSON BOULEVARD
ALBANY, NEW YORK 12210



1789

FISCAL MANAGEMENT GENERAL ORDER NO: 2.6.00

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PURPOSE: The purpose of this policy is to establish the authority and responsibility for fiscal management within the department.

POLICY: It is the policy of the Albany Police Department to maintain fiscal management practices consistent with all applicable federal, state, and local laws, as well as generally accepted accounting principles.

DEFINITIONS: **Custodian** – Custodian means the employee that is responsible for safeguarding the petty cash fund (keeping it locked and stored in a secure location), and ensuring that cash and outstanding vouchers and receipts equal the funds total balance.

Criminal Expense Account – Criminal expense account means an account maintained by the Commander of the Detectives Office to be used for expenses that support departmental and detective office investigations and functions.

Criminal Expense Ledger – Criminal expense ledger shall utilize the Quicken System in which the Unit Heads, or their designee, register all Criminal Expense Account and Confidential Funds money transactions. Aside from containing the credits and debits to the Unit’s fund, the ledger will also capture the incident number and/or case number tied to the expenditure, the nature of the expenditure, and then name of the person(s) on whose behalf the expenditure was made.

Criminal Expense Voucher – Criminal expense voucher means a department form which shall be utilized to account for a specific expenditure. The member of the unit making the purchase shall complete the criminal expense voucher form and attach any applicable receipts to the form.

Quicken – Quicken means a computerized finance management tool.

Short Warrant – Short warrant means in a financial transaction a written order from a first person that instructs a second person to pay a specified amount of money or goods at a specific time.

I. FISCAL AUTHORITY

- A.** The Chief of Police is the Chief Executive Officer of the City of Albany Police Department and therefore has responsibility and authority for the fiscal management of the agency.
 - 1.** The Chief Fiscal Officer (CFO) for the Albany Police Department will be responsible for the overall maintenance of the financial records.
 - a.** Members of the Fiscal Unit will provide the day-to-day upkeep of the financial records.
 - b.** The CFO will provide financial reports to the Chief of Police.
- B.** The Chief of Police works within the fiscal budget established by the Mayor and approved by the Common Council.
- C.** The Office of Audit and Control, as the Chief Fiscal Officer for the City, monitors all fiscal activities of the department.

II. BUDGET PROCESS AND RESPONSIBILITY

- A.** The department's internal budget process begins annually, upon a written request from the Office of the Mayor to the Chief of Police.
- B.** Upon receipt of the budget request, the Chief of Police shall assign all unit heads the responsibility of compiling an annual budget proposal for their specific unit.
 - 1.** Budget recommendations should include at a minimum:
 - a.** Operating needs;
 - b.** Capital purchases; and
 - c.** Personnel needs.
 - 2.** Once complete, unit heads shall provide their proposed budget to the Chief Fiscal Officer (CFO).
 - 3.** The CFO shall then compile all submitted budget proposals into budget categories.
- C.** Once the annual proposed budget is complete, it shall be forwarded to the Chief of Police for final review.
 - 1.** The approved proposed budget shall then be forwarded to the Office of the Mayor for review.

III. REQUISITION AND PURCHASING OF EQUIPMENT AND SUPPLIES

- A.** All requisition and purchasing procedures shall follow those approved by the Purchase Department, Common Council, and the City Treasurer.
 - 1.** Requisition and purchasing procedures shall comply with applicable

Federal Regulations, laws of the State of New York and/or laws of the City of Albany.

2. Only purchases approved by the Chief of Police or his/her designee are authorized.
3. Purchasing procedures for all City of Albany departments are contained in [The City of Albany Purchasing Policy and Procedures Manual](#).

B. The City of Albany Purchasing Policy and Procedures Manual governs procedures for the requisition and purchase of agency equipment and supplies. The Purchasing Policy and Procedures Manual contains detailed information relating to:

1. Specifications for items requiring standardized purchases;
 - a. Personnel, who are authorized to issue any release against blanket purchase orders specific to food vendors, are authorized to include up to 18% gratuity on the final bill when items are delivered.
2. Bidding procedures;
3. Criteria for the selection of vendors and bidders;
4. Procedures for the emergency purchasing or rental agreements for equipment; and
5. Procedures for requesting supplemental or emergency appropriation and fund transfer.

IV. ACCOUNTING SYSTEM

A. The Mayor's Office provides regular reports on account balances, expenditures, and encumbrances made during the budget year.

B. The departmental accounting records shall include monthly status reports. These reports are prepared by the City Treasurer for distribution to the Chief of Police. The Monthly Status Report shall state at a minimum:

1. Initial appropriation for each account;
2. Balances at the commencement of the monthly period;
3. Expenditures and encumbrances made during the period; and
4. Unencumbered balance.

C. The Fiscal Unit will maintain records of all disbursements and account balances.

1. This shall be done by recording all purchases against accounts through the authorized vouchering system, as approved by the City Treasurer.
2. The Chief Fiscal Officer shall maintain these records.

D. The Chief of Police may authorize, in his/her absence or under special circumstances, that the Deputy Chief has the authority to approve purchase/service requests or approve the use of petty operating cash.

1. This authorization may only be of a temporary nature and all expenditures of purchase/services authorized shall be documented and

reviewed by the Chief of Police.

V. CASH FUND/ACCOUNTS MAINTENANCE

A. Petty Cash:

1. The Secretary to the Chief of Police shall be the custodian of operating cash (petty cash).
2. The purpose of a petty cash imprest (advance payment) fund is to expedite disbursements for petty expenditures (purchases), not to exceed \$50.00 U.S.C for each expenditure.
 - a. Written authorization from the Chief of Police is required for purchases over the above amount.
3. The custodian shall count petty cash funds at least monthly so that shortages or other discrepancies can be notified, reported, and corrected on a timely basis.
 - a. Personnel, who are authorized to issue any release against blanket purchase orders specific to food vendors, are authorized to include up to 18% gratuity on the final bill when items are delivered.
4. All funds must be accounted for and replenished at year end: December 31st.
5. Petty cash funds shall not to be used for cashing checks or funding short-term borrowings (I.O.U's.).
6. City funds are not to be disbursed on goods or services for personal consumption or use.
7. The City qualifies for exemption on payment of sales tax; therefore, the exemption should be requested when purchasing goods for City use from petty cash funds, whenever feasible.
8. The petty cash imprest fund shall be counted on unannounced intervals by the selected person or the City's internal or external auditors. These cash counts should take place in the presence of a second person; the Custodian or, if necessary, another department representative designated by the Custodian's supervisor.
 - a. Inspections of this nature shall occur at least quarterly during each fiscal year and shall be documented on an IDC to the Chief of Police.
9. Completed petty cash fund count forms shall be maintained in accordance with the [MU-1 Records Retention and Disposition Schedule](#).
10. Theft or suspected irregularities involving petty cash shall be reported directly and immediately to the City Treasurer.
11. The petty cash fund shall be established by the Chief of Police making a request though the City Treasurer's Office.
 - a. Requests for the establishment of a petty cash fund must justify the need for the account, indicate the amount desired, identify the

custodian and describe the location in which the petty cash funds will be stored.

- i. The Petty Cash Application Form may be used for this purpose.
- b. Upon review of the request and approval of the funds establishment by the City Treasurer, the Deputy Treasurer of Accounting will establish the fund by authorizing the disbursement of cash to the Chief of Police.
- c. The City Treasurer will notify the responsible person when the petty cash fund is established, outlining information about the accounts amount, location, and purpose.
- d. The Treasurer's Office will provide a check to establish the funds and a copy of these procedures to the custodian.
- e. The custodian shall place the petty cash in a locking cash box or drawer as soon as the check is cashed.

12.A [Petty Cash Voucher](#), APD Form # 103 shown on page 10 of this order, must be prepared in ink to record petty cash fund transactions.

- a. The upper portion of the Petty Cash Voucher shall be completed when cash is disbursed from the fund, and signed by the individual receiving the cash and retained by the custodian as record of disbursement.
- b. Receipts should be returned to the custodian after the purchase is made, and the lower portion of the voucher completed to account for the disbursement.
 - i. The custodian must sign the voucher to acknowledge the proper accounting for the petty cash transaction, including the return of any cash from the initial amount disbursed.

13. When cash in the fund is low, the custodian should gather the Petty Cash Vouchers, summarize the expenditures on the City of Albany short warrant, attach the vouchers and receipts to the warrant, and make a copy of the check request to maintain in the petty cash box until the funds are replenished.

- a. The request for check is submitted to the person responsible for review of adequate documentation, propriety of expenditures, and correctness of account coding.
- b. The person responsible authorizes the request for check by signing it and submitting it directly to Accounts Payable. (It is a breach of proper internal controls for the custodian to handle the request for check after it has been approved.)
- c. Accounts Payable will process the request for check.
- d. When the custodian receives the replenishment check, the custodian shall cash the check, place the money in the petty cash box, and remove the corresponding request for check copy.

14. Petty cash funds may be closed out by the department at any time, upon notification to the Treasurer's Office and return of outstanding cash and receipts.
 - a. Any remaining cash must be deposited at the Cashier's Office directly to the petty cash account.
 - b. Receipts should be attached to the memo sent to the Treasurer's Office, which includes the departmental account(s) to be charged.
 - c. The Treasurer may require the closing of a petty cash account if proper operating procedures are not followed.

B. Criminal Expense Account:

1. The department maintains a Criminal Expense Account. The purpose of the account is to provide readily available funding to detectives within their respective units.
2. The Commander of Detectives shall determine the necessary amount of money needed to keep available on hand.
3. Funds shall be requested via an Intra Departmental Correspondence (IDC) to the Chief of Police. If approval is granted, the request shall be forwarded to the Chief Fiscal Officer (CFO) to process and then forward to the City Treasurer.
4. Upon receipt of funds, the Commander of Detectives shall secure the money in their department office safe until appropriation of funds is made to specific unit heads.
 - a. Each unit head will be responsible to secure the money allotted to their unit in a lock box in their respective offices. In their absence they may designate a unit member to have access to the lockbox to release funds.
5. All expenses will be accounted for on a [Criminal Expense Voucher](#), APD Form # 403 shown on page 11 of this order, and updated in the Criminal Expense Ledger.
 - a. This shall be done within forty-eight (48) hours of the expenditure.
6. In the event that a receipt is not available to be attached to a Criminal Expense Voucher, an IDC must be completed detailing the expense and justification of the expenditure.
7. The Commander of Detectives shall review all receipts, IDCs, and Criminal Expense Vouchers prior to submission to the CFO.
8. The CFO shall process all financial records received from the Commander of Detectives and provide copies to the City Treasurer.
9. Funds from this account can be used to support the investigative functions of detective units. Acceptable uses for this fund include:
 - a. Paying of informants;
 - b. Lodging for witnesses;
 - c. Meals for informants, victims, suspects, defendants, or witnesses;

- i. Personnel, who are authorized to issue any release against blanket purchase orders specific to food vendors, are authorized to include up to 18% gratuity on the final bill when items are delivered.
 - d. Payment of expenses when conducting an investigation outside the City of Albany;
 - e. Payment for the immediate need of equipment. This must be approved by the Unit Lieutenant;
 - f. Funds needed for unexpected trips (not preplanned);
 - g. Funds needed by detectives tasked with traveling to pick up a subject of a warrant; and
 - h. Support of a joint Federal or State law enforcement operation wherein a federal or state investigator incurs expenses for gas, food, buy money etc.
10. Monies from the Criminal Expense Account may be used in support of an emergency situation, which includes but is not limited to natural disasters, civil disturbances, and criminal investigations.
- a. In these instances the Chief of Police may authorize the use of these funds for meals, water, and supply items for support of the members of the department and investigative units.
11. Monies from the Criminal Expense Account shall not be used for personnel costs such as overtime, daily meals out of jurisdiction, alcohol, equipment that can be purchased through normal equipment procurement process, or tickets to social events.
12. All department cash funds are subject to the same guidelines and maintenance.
13. Accounts where personnel are permitted to receive, maintain or disburse cash, the following shall apply:
- a. A balance sheet, ledger, or other system that identifies initial balance, credits (cash income received), debits (cash disbursed), and the balance on hand;
 - b. Receipts or documentation for cash received;
 - c. Authorization for cash disbursement, including authorization from the Chief of Police for expenses in excess of a given amount;
 - d. Records, documentation, or invoice requirements for cash expenditures;
 - e. Persons or positions authorized to disburse or accept cash; and
 - f. Quarterly accounting of agency cash activities.

C. Confidential Funds:

- 1. The department maintains a Confidential Funds account for use during CRU investigations. Further detailed information relating to this account can be located in [General Order 2.6.20 – Confidential Funds](#).

D. Record Request Funds:

1. Members of the Administrative Services Bureau (ASB) are authorized to collect fees from citizens and companies requesting copies of police reports.
 - a. The current fee for a police report copy is \$0.25 per page.
 - b. Funds are collected in the form of United States Currency or check.
 - c. Monies are deposited into a cash box that is kept in Central Records. The cash box is secured in a desk drawer.
 - d. Receipts are given out upon request along with the copy of the report and the transaction is documented in a receipt book that is kept with the cash box.
 - e. Inspections of the receipt book are conducted by supervisors within ASB and ultimately the City's Treasurers Office.
 - f. The funds in the cash box are tallied monthly and recorded in the petty cash book.
 - g. Following the tally of funds and proper documentation, both are transported to the City Treasurers Office by the Quartermaster.
 - h. A member of the Treasurer's Office collects the funds and stamps the petty cash book after inspection.
 - i. Upon completion the petty cash book is returned to Central Records by the Quartermaster.
2. All department cash funds are subject to the same guidelines and maintenance.
3. Accounts where personnel are permitted to receive, maintain or disburse cash, the following shall apply:
 - g. A balance sheet, ledger, or other system that identifies initial balance, credits (cash income received), debits (cash disbursed), and the balance on hand;
 - h. Receipts or documentation for cash received;
 - i. Authorization for cash disbursement, including authorization from the Chief of Police for expenses in excess of a given amount;
 - j. Records, documentation, or invoice requirements for cash expenditures;
 - k. Persons or positions authorized to disburse or accept cash; and
 - l. Quarterly accounting of agency cash activities.

E. Pre-Arrest Bail Funds:

1. Department members are authorized to accept pre-arrest bail for the release of person(s) arrested when court is not in session.
 - a. Personnel receiving bail money shall follow the procedures listed in [General Order 5.2.20 - Central Booking: Prisoner Processing](#).

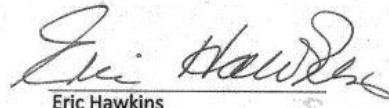
F. Cash Fund Maintenance:

1. All department cash funds are subject to the same guidelines and maintenance.

2. Accounts where personnel are permitted to receive, maintain or disburse cash, the following shall apply:
 - a. A balance sheet, ledger, or other system that identifies initial balance, credits (cash income received), debits (cash disbursed), and the balance on hand;
 - b. Receipts or documentation for cash received;
 - c. Authorization for cash disbursement, including authorization from the Chief of Police for expenses in excess of a given amount;
 - d. Records, documentation, or invoice requirements for cash expenditures;
 - e. Persons or positions authorized to disburse or accept cash; and
 - f. Quarterly accounting of agency cash activities.

VI. INDEPENDENT AUDIT

- A. As a basis for determining the financial integrity of the department's fiscal control procedures, an independent audit is conducted on an annual basis by an independent accounting firm so designated by the City of Albany's Treasurers Office.
 1. The audit shall contain a sampling and review of financial records and practices that conforms to generally accepted standards as prescribed by the American Institute of Certified Public Accountants, Government Finance Officers Association, or local legislation.



Eric Hawkins
Chief of Police

PETTY CASH VOUCHER

When cash is disbursed complete the top portion.
Complete the bottom portion when the receipt and change are
turned in to the petty cash custodian.

Amount Disbursed: \$ _____

Date: _____

Received by: _____
(Signature of person receiving cash required)

Date: _____

AMOUNT SPENT \$ _____
(attach receipt)

Amount returned \$ _____
(if applicable)

Purpose of expenditure: _____

Charge to:
Account # _____

Account Description _____

Approved by Custodian _____

Criminal Expense Sheet

Name _____ Date _____

Incident # _____

Purpose _____

For Travel Away From Albany

Date/Time of Departure:	_____
Date/Time of Return:	_____
Expenditure for the Following Detective:	_____

EXPENSE ITEMS	AMOUNT	DATES
Travel		
Hotel		
Transportation		
Rental Vehicle		
Fuel		
Tolls		
Training		
Meals		
Investigative		
Informant Payment		
Informant Lodging		
Informant Meals		
Witness Lodging		
Witness Meals		
Suspect Meals		
Miscellaneous (Description/Purpose)		
TOTALS		

Submitted By: _____ Pin: _____
Signature

Approved By: _____ Pin: _____
Signature

APD #403 (rev.2/08)