

Geneva Police Department <b>GENERAL ORDERS</b>		<b>FISCAL MANAGEMENT</b>	
<input type="checkbox"/> new: <input checked="" type="checkbox"/> rescinds: Policy & Procedure 5.1-5.3 <input type="checkbox"/> amends:		<b>cross-reference:</b> G.O. 725  <b>Accreditation/Recognition standards:</b> C.A.L.E.A.: 17.4.2 NYS L.E.A.P.: 5.1; 5.2; 5.3	
<b>effective date:</b> 3.23.04	<b>issue/amend date:</b> 3.23.04 / 2.19.15 / 1.13.17 / 3.20.19		

<b>I. PURPOSE</b>	The purpose of this General Order is to establish and describe policies and procedures for the fiscal management of the Geneva Police Department. This Order also addresses the receipt and disbursements of funds encountered in the normal course of departmental business.
<b>II. POLICY</b>	<p><b>A.</b> It is the policy of the Geneva Police Department to follow all budget and planning procedures issued by the City Manager.</p> <p><b>B.</b> The Chief of Police is the Chief Executive Officer of the Geneva Police Department and has the authority and responsibility for the fiscal management of the Department. In order to accomplish this task, he is supported by Department Lieutenants.</p> <p><b>C.</b> The Chief of Police is responsible for the preparation and submission of an annual operating budget to the City Manager in accordance with the schedule set by the City Manager.</p> <p><b>D.</b> The Chief of Police and such other personnel designated by the Chief will meet with the City Manager to review budget requests and will attend budget meetings as required by the City Council.</p> <p><b>E.</b> Unless authorized otherwise by the Chief of Police, it is the policy of the Geneva Police Department to accept or disburse cash only in accordance with this Order. Also, it is the policy of the Geneva Police Department to employ fiscal control in order to ensure the orderly, accurate and complete documentation of the flow of funds.</p> <p><b>F.</b> The only authorized departmental cash funds are as follows:</p> <ol style="list-style-type: none"> <li>1. <b><u>Petty Cash Fund</u></b> with a maximum amount of fifty-dollars and 68 cents (\$50.68) maintained by the Records Bureau. A Records Bureau Senior Typist is designated as the Custodian of this fund. This fund may not be used for any purchase in excess of \$15.00 without the authorization of the Chief of Police. The Petty Cash Fund is available to reimburse personnel for slight out of pocket expenses or other minor expenses (e.g., thruway tolls, parking fees, shipping, etc.)</li> <li>2. <b><u>Drug Enforcement Unit Fund</u></b> (DEU) - the DEU is authorized to maintain a cash fund. A DEU investigator will be the Custodian of the Fund under the management of the DEU supervisor. This fund is received from the City of Geneva for investigative purposes with a maximum amount of five hundred dollars (\$500.00). The Chief of Police may authorize amounts in excess of the limit for special investigative purposes. Monies used from this fund for Informant Payment must follow procedures as set forth in G.O. 725 § IX.</li> </ol>
<b>III. PETTY CASH FUND PROCEDURES</b>	<p><b>A. <u>Petty Cash Fund</u></b></p> <ol style="list-style-type: none"> <li>1. The responsibilities of the Petty Cash Fund are as follows:           <ol style="list-style-type: none"> <li>a. Safeguard the cash against theft, shortage and improper use.</li> </ol> </li> </ol>

<p><b>III. PETTY CASH FUND PROCEDURES (CONT.)</b></p>	<ul style="list-style-type: none"> <li>i. Petty cash funds will be kept in a locked money bag within a locked filing cabinet.</li> <li>ii. The Custodian will ensure that all disbursements made from the fund are authorized <b>and</b> supported by a receipt as evidence of payment.</li> </ul> <ul style="list-style-type: none"> <li>b. Maintain accurate accounting records of all transactions and reconcile the fund as set forth in this Order.</li> <li>c. Request replenishment of the cash fund from the City Comptrollers Office when necessary.</li> <li>d. Prepare and submit reports as set forth in this Order.</li> <li>e. When the Custodian of the petty cash fund is out of work on vacation or otherwise, the second administrative aide of the Records Bureau will serve as temporary Custodian to oversee the cash fund. In such cases, the temporary Custodian will assume all duties and responsibilities of the Custodian.</li> <li>f. The Custodian shall conduct a quarterly accounting of all cash transactions conducted by the department and shall submit a written report of same to the Chief of Police.</li> </ul> <p><b>B. <u>Disbursement Procedures</u></b></p> <ul style="list-style-type: none"> <li>1. The Petty Cash Fund Custodian will be supplied with ledger forms and a receipt book, which shall be numbered with sequential receipt numbers. Any time a disbursement is made, the Custodian will complete a ledger entry for the amount requested and approved. The Custodian will obtain all receipts from personnel for the requested funds. <ul style="list-style-type: none"> <li>a. If the request is for funds of an impending expense (e.g., ups shipping, postage, etc), both the Custodian and the personnel receiving the funds shall sign the receipt. The employee receiving the funds shall submit the necessary receipts and surplus funds to the Custodian without delay. The Custodian will then record same on the ledger form.</li> </ul> </li> </ul>
<p><b>IV. DEU CASH FUNDS PROCEDURE</b></p>	<p><b>A. <u>Drug Enforcement Unit (DEU) Cash Funds</u></b></p> <ul style="list-style-type: none"> <li>1. The responsibilities of the DEU Cash Fund are as follows: <ul style="list-style-type: none"> <li>a. Safeguard the cash against theft, shortage and improper use. <ul style="list-style-type: none"> <li>i. DEU cash funds will be kept in a locked box inside of the DEU Office.</li> <li>ii. The Custodian will ensure that all disbursements made from the fund are authorized <b>and</b> supported by a receipt as evidence of payment.</li> </ul> </li> <li>b. Maintain accurate accounting records of all transactions and reconcile the fund as set forth in this Order.</li> <li>c. When necessary, request replenishment of the cash fund through the Office of the Chief of Police who will obtain replenishment from the City Comptrollers Office.</li> <li>d. Prepare and submit reports as set forth in this Order.</li> </ul> </li> </ul>

<p><b>IV. DEU CASH FUNDS PROCEDURE (CONT.)</b></p>	<p>e. The DEU Custodian shall conduct a monthly accounting of all cash transactions conducted by the department and shall submit a written report to the DEU supervisor for review, who will then forward the report to the Chief of Police.</p> <p><b>B. <u>Disbursement Procedures</u></b></p> <p>1. The Custodian of the DEU Fund shall make disbursements as set forth in G.O. 725 <i>Informant Procedures</i>. Any other type of disbursement must have authorization of the DEU supervisor or Chief of Police.</p>
<p><b>V. OTHER CASH TRANSACTIONS</b></p>	<p><b>A. Record Bureau Administrative Aide may accept cash payments for other authorized transactions, (e.g., MVA reports, record checks, pictures, non-criminal fingerprint fees, etc.). The following procedures will be followed:</b></p> <p>1. A Record Bureau Administrative Aide shall be designated to manage the cash payments received. The Record Bureau Administrative Aide receiving the cash payment will document the transaction by completing and issuing a receipt to the individual making the payment. The aide will then enter the transaction on a Cash Transaction Report. All cash payments received will be placed in a locked money bag within a locked cabinet which is under the control of the designated Administrative Aide.</p> <p>2. Cash will be kept under the control of the designated aide and will be turned over to the City Comptrollers Office on a monthly basis.</p> <p>3. The designated aide shall conduct a quarterly accounting of all cash payments received by the Department and submit a written report to the Chief of Police.</p> <p><b>B. <u>Bail and/or Fines</u></b></p> <p>1. Cash bail monies can be collected at the Geneva Police Department.</p> <p>a. Personnel when receiving bail money shall:</p> <p>i. Upon receiving the cash bail, fill out in triplicate a bail receipt. The original copy of the bail receipt shall be given to the subject posting the bail. The second copy of the bail receipt shall be attached with the bail money and both will be placed in the designated bail envelope located inside of the safe in the Records Bureau. The third copy of the bail receipt will be left in the bail receipt book. Bail money received shall be turned over to Geneva City Court at the earliest time available. Upon receiving the bail money, the Court employee shall sign his/her name across the bail receipt which has been left in the bail book showing that the bail money has been collected and turned over to an employee of Geneva City Court.</p> <p>2. Cash fine monies (as written on warrants) can also be collected at the Geneva Police Department. Personnel receiving fine money shall:</p> <p>a. Upon receiving fine money, a money receipt shall be filled out in triplicate as completely as possible and the original copy of the receipt given to the defendant. The second copy shall be left in the Fine Paid Binder. The money received will be attached with the third copy and will be placed in Fine Paid Envelope in the safe in the Records Bureau. Fine money received shall be turned over to Geneva City Court at the earliest time available. Upon receiving the fine money, the Court employee shall sign his/her name across the money</p>

<p><b>V. OTHER CASH TRANSACTIONS (CONT.)</b></p>	<p>receipt which has been left in the Fine Paid Binder showing that the fine money has been collected and turned over to an employee of Geneva City Court.</p> <p>3. Non-Criminal Fingerprinting Fees</p> <p>a. If an individual is fingerprinted, the subject will give the <b>cash payment</b> to the officer responsible for the fingerprints. That officer will issue the individual a receipt. The white copy will be given to the individual fingerprinted. The pink copy of the receipt will remain in the receipt book while the money is stapled to the yellow copy. The money and yellow copy will then be placed in the appropriate envelope in the safe located in the Records Bureau.</p> <p><b>C. <u>Eviction Notices</u></b></p> <p>1. Records Bureau Administrative Aide may receive a cash payment for eviction notices. Upon receiving a cash payment for an eviction notice, the Administrative Aide shall document the transaction by completing and issuing a receipt to the individual making the payment. The money received shall then be turned over to the Chief of Police who will secure it in the Chief's office. The money will be secured in the Chief's office until a determination of service of the eviction is rendered. Upon the successful processing of the eviction, the Chief turns the money over to the City Comptrollers Office and receives a receipt for it. If for any reason the eviction process is terminated prior to completed service, the money will be received from the Chief of Police and given to the designated Administrative Aide who will return the money back to the payee and secure a receipt documenting that payment was refunded. This receipt will be attached to the eviction notice and filed.</p>
<p><b>VI. CASH ACTIVITY ACCOUNTING PROCEDURES</b></p>	<p><b>A.</b> The following personnel shall conduct quarterly accounting of all cash transactions conducted by the Department and submit a written report to the Chief of Police:</p> <ol style="list-style-type: none"> <li>1. Petty Cash Custodian</li> <li>2. DEU Custodian</li> <li>3. Record Bureau Administrative Aide (cash payments received)</li> </ol> <p><b>B.</b> The following schedule shall be adhered to when conducting quarterly accounting of cash transactions:</p> <ol style="list-style-type: none"> <li>1. Quarterly Report for period ending March 31<sup>st</sup> due by the 15<sup>th</sup> of the following month.</li> <li>2. Quarterly Report for period ending June 30<sup>th</sup> due by the 15<sup>th</sup> of the following month.</li> <li>3. Quarterly Report for period ending September 30<sup>th</sup> due by the 15<sup>th</sup> of the following month</li> <li>4. Quarterly Report for period ending December 31<sup>st</sup> due by the 15<sup>th</sup> of the following month.</li> </ol>

**VII. BUDGET  
ACCOUNTING  
PROCEDURES**

- A.** The Chief of Police shall request from the City Comptrollers Office on at least a quarterly basis, status reports showing the following:
1. Initial appropriations for accounts and programs;
  2. Balances at the commencement of each period;
  3. Expenditures and encumbrances made during the period; and
  4. Unencumbered balances

Approved By

**MICHAEL J. PASSALACQUA**  
*CHIEF OF POLICE*