WEST NORRITON TOWNSHIP POLICE DEPARTMENT

Subject: Accounting		Policy # 1.6.1
Accreditation 1.6.1		
Effective Date: November 11, 2009	Revised Date: June 16, 2025	
By Authority Of: Chief Michael A. Kelly	Signature: Michael A. Kelly	

1.6.1 ACCOUNTING

A. POLICY

It shall be the policy of the West Norriton Township Police Department to follow the guidelines of this policy with regards to the receipt and documenting of all monetary funds received by the Department.

B. PURPOSE

To provide the employees of the West Norriton Township Police Department with an effective means of receiving and documenting of funds received through daily activity which causes such receipt.

C. ACCOUNTING SYSTEM

1. All accounting for funds and cash used by the West Norriton Township Police Department is done by the Township Manager of West Norriton Township, Montgomery County.

2. The accounting system used by the West Norriton Township provides for a monthly report of the General Fund of the Township which includes balances for the various departments within the Township. All funds received by the West Norriton Township Police Department shall be documented on a balance sheet and identifies the initial balance, credits, debits and cash on hand and are turned over to the Township Manager of West Norriton Township and/or the Township Representative and are deposited into the General Fund.

3. With the exception of the two Petty Cash accounts and a drug fund the West Norriton Township Police Department does not deal with cash. Except for making change, all disbursements of funds by the Township is done by check and by the Township Manager

D. DISBURSEMENT OF FUNDS

1. Monies will be released on approval of the Chief of Police only.

2. A receipt will be required before reimbursement. In the event a receipt is unobtainable, a written explanation will be required when applying for reimbursement.

3. Expenditures of over $100 for a single item will require permission of the Chief of Police.

4. The following positions shall be the only people authorized to disburse funds for the West Norriton Township Police Department:

   a. Chief of Police
   b. Detective Sergeant
   c. Office Manager
   d. Lead Clerk
   e. Clerk.

5. All employees of the West Norriton Twp. Police Department are authorized to receive funds during the course of their duties. All funds shall be accounted for as per this policy.

E. POLICE REPORTS (Accident/Incident Reports)

1. Dispatcher/Receptionist will complete a Request for Police Reports form when a civilian requests a copy of a report. The amount of money received shall be indicated in the bottom section of the form.

2. If request is received through the mail, upon filling request, make a copy of the request noting on it the date report was mailed.

3. All funds are locked in the Lead Clerks Desk and turned over to the Township at the end of the month. The Lead Clerk shall obtain a receipt for the funds turned over to the Township each month.

F. WARRANTS

1. Officers receiving monies upon serving warrants will receipt the warrant, listing amount received, date received and the officer's signature.

2. The defendant's copy will be left with the person from whom the fine was received.

3. The police copy and money will be returned to the office along with the department warrant service sheet and turned over to Administration for handling.

G. DISTRICT JUSTICE FINES

1. Fines may be collected only if the total amount due can be verified with district justice before accepting payment.

2. Make sure person has signed the back of his/her copy of the citation on the "I plead guilty" line.

3. Turn over to Administration for handling.

H. TOWNSHIP CHARGES (Parking Tickets/Dog Cage Fines/Alarm Permits/Alarm **Fines/Photos)**

1. All officers receiving funds from any source will issue a receipt to the person from who received.

2. Forward funds to Administration for handling with the following information- date received, amount, reason and officer's name.

3. If the office is closed, funds and explanation are to be turned over to the Administration as soon as possible for handling.

4. Office staff will issue a receipt to the party from who received and make notation in office section of receipt book.

5. If received through the mail, record in proper book and forward to bookkeeper with explanation.

I. LOST/FOUND MONEY

1. If money is found by department personnel on duty and not claimed by the owner, it will become department property and may be used for department purposes.

2. If turned in by a citizen, monies may be claimed by that citizen if it is not claimed by the original owner (with proper proof) within 60 days from the day it was turned in.

J. CONFISCATED MONEY

1. All funds confiscated will be handled according to department policy for evidence.

K. DONATIONS

1. Gifts received from any individual/organization will be used for the purpose stated by the donor.

L. INVESTIGATION DIVISION – DRUG INFORMATION EXPENDITURES

1. In the event it becomes necessary during the course of an investigation to transfer funds to an individual (C.I.) for the purchase of information and/or evidence, the following procedure is to be followed, basing the decision on:

a. Current status of the case - what is needed to activate, make arrest, recover property or clear the case.
b. Evaluate the importance and timeliness of the informant's information. Is the information worth the funds expended? Could it lead to solving a crime, making an arrest, recovering property now or in the future?
c. Has the informant been used before, either by us or another agency?
d. Are you comfortable dealing with the informant? Do you feel he will produce results?
e. If uncomfortable with informant, are the potential results worth the expenditure?

2. Distribution of Funds

a. No funds over $100 will be released to any one informant at any one time without the accompaniment of the officer or without an arrest being imminent (ex. buy-bust).
b. An exception to the rule can occur in those cases of major importance by first obtaining the approval of the Deputy Chief or the Chief of Police.
c. In situations requiring on-the-spot decision, expenditures of up to $50 can be made by the investigating officer without approval or filing the Imprest Fund form. However, at the first opportunity the investigating officer will complete the Imprest Form procedure.

M. FOOD ALLOTMENT

1. Any food allotment reimbursements for food and non-alcoholic beverages must be accompanied by a receipt.

2. The feeding of prisoners will be done only when the actor is held in our custody for a minimum of 6 hours at the discretion of the supervisor before feeding him/her. Food allotment is $5/prisoner for each meal.

3. If the officer is out of town on a major investigation for an extended period of time (minimum 4 hours) during normal eating hours, then an allotment for lunch and supper will be allowed for each officer.

4. If the officer has requested assistance from an outside agency (for work on a township case) then that officer may feed the assisting officer at township's expense.

5. No food allotment will be granted for any officer conducting an investigation within the township except if circumstances dictate that it would be detrimental to delay the progress of the case.

N. TRAINING

1. The township will pay for:

a. Registration fees

b. Materials needed
c. Mileage for personal car when police vehicle is not available, at the current rate as established by the Internal Revenue Service.
d. Toll road fees

2. If an officer is required to live away from home, the following expenses will be paid in addition to the above:

   a. Lodging accommodations, with prior approval by the Chief
   b. Food allowance:

i.	Breakfast	$10.00
ii.	Lunch	$15.00
iii.	Dinner	$25.00

   c. Personal phone calls will be reimbursed in the amount of $5.00 for a period of 5 days.

3. No food expense will be reimbursed for attending schools, seminars, etc. which do not require the officer to stay overnight.

O. QUARTERLY REPORTS

1. A quarterly report of all transactions involving the petty cash account and the drug fund of the West Norriton Township Police Department shall be issued to the Chief of Police.

2. The report shall include totals for all funds received, all funds expended and balances for all accounts.

3. All other budgetary accounts of the West Norriton Township Police Department shall be audited by the West Norriton Township Finance Department.