



COLUMBIA HEIGHTS POLICE DEPARTMENT POLICY MANUAL

TITLE: FISCAL MANAGEMENT AND AGENCY-OWNED PROPERTY	GENERAL ORDER NUMBER: 202
REFERENCES:	EFFECTIVE DATE: 06/01/2016
REVIEW DATE: 01/01/2019	DISTRIBUTION: A

The purpose of this directive is to define fiscal management and inventory control responsibilities for the Columbia Heights Police Department.

202:1 Fiscal Management

The Chief has authority and responsibility for the fiscal management of the Department.

202:2 Budget

202:21 Budget Responsibility

The Chief has responsibility for fiscal management functions, ensuring that all financial data generated by the Department adheres to generally-accepted accounting principals, and conforms to any other requirements as dictated by City policy, state or federal law.

202:22 Goals and Objective Based Budgeting

The Department prepares and presents budgets that are based on the goals and objectives of the agency.

202:221 Participation

Shift supervisors shall participate in the preparation of the Department's annual budget. The shift supervisors are required to prepare budget request documents, as well as adequate justification for the continuation of existing expenditures or proposed changes.

202:3 Purchasing

202:31 Purchasing Authority

The Chief designates the Office Supervisor as the position having responsibility to ensure that purchasing practices and procedures meet the requirements of City policy, state, and federal law. The procedure for requisition and purchase of agency equipment and supplies shall include, at a minimum:

- Specifications for items requiring standardized purchases;
- Bidding procedures;
- Criteria for the selection of vendors and bidders;
- Procedures for the emergency purchasing or rental agreements for equipment; and
- Procedures for requesting supplemental or emergency appropriation and fund transfer.

202:4 Accounting

202:41 Accounting System

The Columbia Heights Police Department shall utilize the Columbia Heights Finance Department to maintain an accounting system that includes approval of each account and, at a minimum, provision for monthly status reports showing:

- Initial appropriation for each account (or program);
- Balances at the commencement of the monthly period;
- Expenditures and encumbrances made during the period; and
- Unencumbered balance.

agency-owned property to authorized users.

202:52 Operational Readiness

Each shift supervisor is responsible to ensure that equipment under his or her control is always kept in a state of operational readiness.

202:42 Cash Accounts Maintenance

The Department shall maintain an accounting system for all cash funds or accounts where agency personnel are permitted to receive, maintain, or disburse cash; and includes, at a minimum:

- A balance sheet, ledger, or other system that identifies initial balance, credits (cash income received), debits (cash disbursed), and the balance at hand;
- Receipts or documentation for cash received;
- Authorization for cash disbursement, including the Chief’s authorization for expenses in excess of a given amount;
- Records, documentation, or invoice requirements for cash expenditures;
- Persons or positions authorized to disburse or accept cash; and
- Quarterly accounting of agency cash activities.

BY ORDER OF:
 Scott Nadeau, Chief of Police

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202:5 Agency-Owned Property

202:51 Issuing/Reissuing of Agency-Owned Property

The Department shall maintain procedures for the handling of issuing or reissuing