



Section 3/300 ♦ Budget / Accounting		
3 / 303	Department Cash Disbursement Accounts	6/11/96 Rev 3/20/08
Accreditation Standards	17.4.1 / 17.4.2	

3 / 303.05 TYPES OF CASH DISBURSEMENT ACCOUNTS

- Special Operations Bureau / Special Enforcement Unit - CDS Purchase/Informant Payments, Cash Box Account

The Supervisor of the Special Enforcement Unit under the Special Operations Bureau Commander maintains this account. Funds for this account are provided by budgetary allotment from the Office of the Chief of Police or from funds obtained from the Asset Forfeiture Account.

- Asset Forfeiture Account

This account is maintained by the Special Operations Bureau Commander under the Office of the Chief of Police. Funds for this account are provided by the transfer of Currencies seized as illegal assets of criminal violators of CDS laws, and / or other illegal acts under which lawful seizures may be made. Additionally money obtained from the sale of drug related property which is seized is also placed into this account. All currencies transferred or placed into this account are done so only after being awarded by a court of jurisdiction or after all legal requirements have been met and reviewed by the City's Legal Advisor.

- Departmental Petty Cash Account

Funds in this account are maintained by the Office Manager and are disbursed for purchases made by agency members. The Chief's Office Manager may approve amounts up to thirty dollars (\$30.00) in value.

3 / 303.10 GENERAL

All cash disbursements made within the agency are the responsibility of the Chief of Police and as such must be documented and accounted for within the agency.

Each listed person who is responsible for the disbursement of cash will comply with agency and city guidelines in the accounting of such funds and be subject to announced and unannounced audits as directed by the Chief of Police and / or the Department of Finance for the City of Laurel.

3 / 303.15 ACCOUNTING OF EXPENDITURES

- Departmental Petty Cash Account

The Departmental Petty Cash funds are obtained by the Office Manager from the Department of Finance monthly, and obtained on the basis of replacement funds. The Department of Finance provides the Office Manager with three hundred dollars at the beginning of the fiscal year to be utilized for incidental expenditures under the thirty-dollar limit.

The Office Manager obtains authorization from the Office of the Chief of Police for each expenditure. The agency member making the purchase then obtains the item and presents a receipt to the Office Manager who reimburses the agency member. The member must sign a receipt as proof of receiving payment.

Each month this account is balanced and reviewed by the Chief of Police and then receipts for reimbursement are submitted to the Department of Finance. The Department of Finance then issues funds to reestablish the account to a balance of three hundred dollars.

This account is audited annually by the Department of Finance.

- CID/SEU Cash Box Account - Asset Forfeiture Account

Guidelines for both of these accounts are documented in the Criminal Investigations Manual, Chapter 2, Section V, Investigative Funds.

END OF ORDER