



SACRAMENTO POLICE DEPARTMENT GENERAL ORDERS



310.07 EXPENSE FUNDS 10-22-19

PURPOSE

The purpose of this order is to establish procedures for approving, disbursing, and accounting for expense funds used in investigations and other specially funded programs.

POLICY

It shall be the policy of the Sacramento Police Department that expense funds be disbursed and accounted for in a proscribed manner to ensure accountability and security.

PROCEDURE

A. GENERAL

1. The Major Crimes Division, Office of Investigations (OOI), shall maintain expense funds for the following investigative purposes:
 - a. Payment to operators or informants for information and/or services rendered.
 - b. Purchase of drugs or contraband from criminal suspects.
 - c. Investigations directed at criminal activity associated with or occurring at locations where alcoholic beverages are sold.
 - d. Investigations directed at vice and illegal sex acts.
 - e. Other necessary investigative expenses not covered by the normal operating budget.
2. The expense funds shall be maintained in a safe at the Hall of Justice (HOJ).
3. The Major Crimes Captain shall determine and record which personnel, in addition to the lieutenant(s) assigned, shall have access to the safe's combination.

B. EXPENSE FUND APPROVAL

1. Prior approval by the officer's immediate supervisor shall be required for the expenditure of expense funds.
2. If an expenditure exceeds four hundred (\$400) dollars, the supervisor shall obtain prior approval from the section/watch commander.
3. If an expenditure exceeds one thousand (\$1,000) dollars, the section lieutenant/watch commander of requesting officers shall obtain prior approval from their captain.
4. If the expenditure on a single case exceeds two thousand (\$2,000) dollars, the captain of the requesting officer shall obtain prior approval from their office chief.

C. DISBURSEMENT OF OPERATING FUNDS

1. When investigators/officers need to secure money, they shall:
 - a. contact the persons designated in paragraph A3 above, to obtain access to the safe during business hours, Monday-Friday. Outside of business hours, they shall contact the Major Crimes Captain, or lieutenant(s), or designee(s).
 - b. obtain the needed amount of funds and sign a Cash Exchange Slip (SPD 64), duplicate form.
 - c. retain the pink copy of SPD 64.
 - d. complete an Officer Expense Voucher (SPD 718), itemizing each expenditure, the purpose(s) of the expenditure, and place the SPD 64 number in the lower corner of the SPD 718.
2. Unexpended funds shall be returned to the appropriate lieutenant, or designee, as promptly as the investigation allows.
 - a. Retaining unexpended funds for more than 24 hours shall require the approval of the investigator's/officer's immediate supervisor.
 - b. Any funds under \$1000 retained overnight shall be secured in a police facility (i.e., locked in a desk, filing cabinet, etc.)
 - c. Any funds \$1000 or more retained overnight shall be returned to the Major Crimes safe or booked under "Safekeeping" into Property in a heat sealed plastic pouch.
3. When informants are given money for expenses or services, the informants shall:
 - a. personally initial the amount they are to receive on the voucher.
 - b. legibly sign the voucher with their true name.



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- c. Print their true name.
 4. The above provisions of paragraph C3a-c, shall be witnessed by another investigator/officer. Witnessing investigator(s)/officer(s) shall sign the voucher in the appropriate space.
 5. The investigator/officer giving the funds to an operator/informant shall enter the amount paid on the Informant Worksheet (SPD 735), contained in the informant file. Refer to G.O. 533.09.
 6. When an expenditure occurs, the investigator/officer shall document the expense on a Crime Report (SPD 100) or Incident/Information Report (SPD 107).
- D. EXPENSE VOUCHER AUDIT PROCEDURE
1. Upon completion of SPD 718, the investigator/officer shall forward the voucher with the pink copy of the SPD 64 attached, to their sergeant.
 - a. Each sergeant shall maintain a log and record the following:
 - (1) date
 - (2) amount
 - (3) voucher number
 - (4) investigating officer
 - (5) report number
 - b. If accurate and complete, the sergeant shall approve and forward the voucher to the section lieutenant/watch commander.
 - c. Upon approval by the section lieutenant/watcher commander, the voucher, if over four hundred dollars (\$400), shall be forwarded to their division captain.
 - d. Upon approval, by the division captain if over four hundred dollars (\$400) or section lieutenant/watch commander if four hundred dollars (\$400) or less, the voucher shall be forwarded to the Major Crimes Captain, or designee(s).
 2. The completed and signed voucher shall be in the possession of the Major Crimes Captain, or designee(s), by the fifth work day following withdrawal of the funds when disbursed to the Office of Field Services, or by the third work day when disbursed to all other offices.
 3. Non-compliance with the above procedures is grounds for the Major Crimes Captain to deny further disbursements of funds, until remedial action is taken by the appropriate supervisor.
 4. The completed voucher, with the approval of the Major Crimes Captain, shall be forwarded to the expense fund custodian.
- E. CUSTODIAN RESPONSIBILITIES
1. The Major Crimes Captain shall designate the expense fund custodian and alternate(s).
 2. The custodian shall not be from the investigative teams, and shall:
 - a. review the voucher and the attached pink copy of the SPD 64 received from the Major Crimes Captain to verify they are filled out completely and accurately.
 - b. enter the voucher in the ledger log to include:
 - (1) date
 - (2) voucher number
 - (3) receipt number
 - (4) dollar amount
 - c. maintain totals of monies spent during the fiscal year.
 - d. as often as necessary to maintain the availability of sufficient buy funds, match completed expense vouchers with the white copies of the SPD 64s (retained in the safe).
 - e. compare the written cash amounts returned on the pink copies of the SPD 64s with the written cash amounts noted on the white copies of the SPD 64s.
 - f. file all vouchers with the white and pink copies of the SPD 64s in the office of the custodian, Major Crimes.
 - g. when additional funds are needed, the custodian shall conduct the reconciliation and audit.
 - (1) After completion of the reconciliation and audit, the custodian shall forward a request to the City Finance Department's Accounting Section for replenishment of the expense account.
 - (2) The Accounting Section, City Finance Department will generate a check to the Police Department. The payee shall be the Major Crimes Captain, Office Chief, OOI, or their designee(s)



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- (3) The payee shall endorse the check and give it to the custodian of the fund, who shall cash the check and place the cash in the safe.
 - h. do a monthly audit of the fund, balancing all outstanding receipts and cash. The custodian shall provide the Major Crimes Captain with a report of this audit.
 - i. maintain a daily accounting of the cash balance in the Major Crimes safe. The ledger shall be housed in the safe and shall be reconciled during the monthly audit.
3. The Fiscal Section:
- a. shall conduct an annual audit of the expense fund.
 - b. may conduct unscheduled audits at the discretion of the Administrative Services Officer. The audit(s) shall ensure the appropriate documentation and accountability of the fund.
- F. **SPECIAL FUNDS UTILIZATION**
- The Department occasionally participates in specially funded projects. Expense funds associated with these projects shall be used and accounted for per this G.O.