

## 4--5 Crew/Team Special Appropriations Funds

**NARCOTICS BUREAU**

**DETECTIVE DIVISION**

**LOS ANGELES COUNTY SHERIFF DEPARTMENT**

Bureau Order Number: **4-5**

Subject: **CREW / TEAM SPECIAL APPROPRIATIONS FUNDS**

Effective Date: 0126/2009	Last Date Revised: 12/03/2012
Last Date Reviewed: 04/01/2021	Next Review Date: 04/01/2022

### I. CONCEPT AND ISSUES

#### A. Purpose

The purpose of this order is to provide procedures and details concerning the use and accounting procedures for the Special Appropriations Funds (SAF) maintained by each crew and team within Narcotics Bureau. The Crew/Team Sergeant is responsible for ensuring that all Special Appropriations Funds are securely stored at all times, either in a locked file cabinet, or other secure place. When called upon, the Sergeant shall provide a full and accurate accounting for all funds and related expenditures. The Crew/Team Sergeant is responsible for the timely maintenance of the Special Appropriations Funds ledger and all associated documentation.

#### B. Background

Detective Division administration maintains a Special Appropriations Fund to replenish funds use by detectives within the division. Since each Narcotics Bureau Crew/Team is provided funds for immediate use in conducting investigations, it is important to maintain a current and accurate ledger to account for and

balance all monies issued to them.

### **C. Scope of Policy**

This policy is directed to all Narcotics Bureau personnel and especially the Crew/Team Sergeants and/or supervisors responsible for overseeing the investigative expenditures, narcotics purchases and informant payments made from the Special Appropriations Fund “bank” maintained with each Crew/Team.

### **D. Training**

Narcotics Bureau lieutenants shall ensure that all personnel under their supervision have been appropriately instructed on how to adequately complete the SAF ledger, money receipts and monthly reconciliation of expenditures, reimbursements and fund balance.

### **E. Accountability**

Narcotics Bureau sergeants and lieutenants shall ensure their personnel account for expenditures of the Special Appropriations Funds. Supervisors shall ensure that expenditures are authorized in accordance with MP&P sections 3-05/050.00 and 3-05/050.10. Lieutenants shall conduct monthly inspections and an inspection at the time of the yearly crew audits of the SAF ledger to ensure the SAF fund is being used and documented according to this order.

## **II. POLICY**

### **A. Special Appropriations Fund Ledger**

Each crew sergeant who is responsible for an SAF bank will be issued a bound SAF ledger book for posting

of **completed** transactions:

- Completed transactions shall be posted in the ledger without unnecessary delay and contemporaneously to the time the money was spent.
- All transactions shall be posted in PEN
- Ledger pages shall not be torn out of the bound book
- Ledger pages shall be numbered consecutively
- White out and obliterations are NOT allowed
- Corrections will be made by ~~one strike out line~~ through the entry made in error and then a corrected entry posted on a new line
- The crew sergeant responsible for the crew SAF bank shall be the only person who will make ledger entries.
- The crew sergeant shall not delegate ledger entry responsibility to another crew member.

Each crew sergeant shall post ledger entries in a uniform manner according to this order and the sample attached (**Appendix A**). The headings and columns in the sample shall be used by all crews. This is the only ledger and accounting method authorized for the SAF funds.

- Each month's transactions shall be posted using the left side pages of the ledger book for expense details and reimbursement dates and the right side pages of the ledger book used in a double entry (debit / credit) accounting method with the current cash balance in the furthest right hand column.
- Each month's transactions shall be recorded starting with a new page at the 1<sup>st</sup> of the month and at the end of the month, the cash balance amount forwarded to a new page for the beginning of the next month's transactions.

## **B. Special Appropriations Fund Cash Box**

Each crew which is authorized an SAF account shall keep the money secured in a metal cash box issued by

the Bureau and secured in a locked place, e.g., a locked drawer, file cabinet or closet, etc.

- The crew sergeant shall inspect the cash box on a regular basis and be aware of any use of money.
- The SAF money shall not be used for any purpose other than official county business.
- Deputies shall not remove any money without the express approval of a supervisor, e.g., to complete a controlled buy, or make an informant payment (up to the limits delineated in BO #4-2).

### **C. Money Removal for Field Operations Transactions:**

If money is removed from the cash box and it is unknown if the transaction will be completed (for example in a planned narcotics purchase), a money receipt will be used to document the removal:

- The Narcotics Bureau will provide a money receipt book (original and carbon copy) for each crew SAF account.
- The Deputy obtaining the money shall complete an original receipt with a carbon copy documenting the removal of SAF funds from the cash box to his/her possession.
- The Deputy will keep the original receipt and place the carbon copy in the cash box when the money is removed.

### **Returning Money and/or Receipts to the Cash Box:**

The original and carbon copy of the receipt for returned money, spent money or partially spent money shall be placed into the cash box for the sergeant's information of the transaction or attempted transaction.

- If the money is returned (for example the transaction was not completed) the Deputy shall return the money to the cash box and attach both copies of the receipt to the unused cash.
- If the transaction was completed and the cash not returned:

1) The Deputy shall write the URN for the expenditure on the original receipt

2) Place both copies of the receipts into the cash box

- If only part of the money was returned, the investigator shall:

1) Write the URN for the partial expenditure on the original receipt,

2) Make a note on the back of the receipt showing the amount spent and

the unused amount returned

3) Attach the unused money to both receipt copies and place all into the cash box

- If multiple URNS are used:

1) The URNs and the amounts spent for each URN shall be noted by the Deputy on the back of the original money receipt

2) Attach both receipt copies and place them in the cash box

- **The Sergeant shall enter the completed transaction in the SAF ledger**
- The Deputy shall submit an individual expense claim without unnecessary delay to the sergeant for each completed transaction.

### **C. Special Appropriations Fund Reconciliation Report**

The crew sergeant shall complete and submit a "Crew SAF Account Reconciliation" report to the zone lieutenant by the 15th of the month for the prior month's activity (**Appendix B**):

- The lieutenant shall inspect the crew ledger and sign each month's reconciliation report confirming that transactions are posted and the account is reconciled
- The original reconciliation report shall be forwarded to the unit commander for signature
- The crew sergeant shall retain a photocopy of the reconciliation report until the following month's activity is reconciled.
- Any discrepancies will reported and handled in accordance with MP&P section 3-05/100.15.

**ORIGINAL SIGNED**\_\_\_\_\_

\_\_\_\_\_  
LOYL. MCBRIDE, CAPTAIN

NARCOTICS BUREAU

**CREW SAF ACCOUNT RECONCILIATION** (Appendix B)

**CREW:** \_\_\_\_\_ **SGT:** \_\_\_\_\_ **SAF Bank \$** \_\_\_\_\_



Narcotics Bureau Unit Orders : 4--5 Crew/Team Special Appropriations Funds

---

--	--	--

(This total amount <u>must</u> equal your total Crew SAF Bank amount for your bank to be reconciled.) <b>TOTAL</b>	\$
---	----

Ledger book entries must be in PEN. Ledger book pages shall NOT be torn out from the bound book. Ledger book pages shall be consecutively numbered. White out and obliterations are NOT allowed. If you must make a correction, line out the entry made in error with ~~one strike out line~~, and then make the correct entry on a NEW line.

\_\_\_\_\_

Lieutenant Signature

\_\_\_\_\_

Captain Signature

Date: \_\_\_\_\_

Date: \_\_\_\_\_

---