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| University of Pennsylvania Police Department 4040 Chestnut Street, Philadelphia, Pa 19104 | |   |
| Directive: 79 | Subject: Fiscal Management and Agency Owned Property | Effective Date: 01/25/2000 |
| Order of: Gary Williams, Chief of Police | | Amended Date: 08/01/2023 |

I. Purpose

The purpose of this directive is to establish policy and procedure relating to budgeting, purchasing, accounting, and inventory and control of department-owned property for the University of Pennsylvania Police Department (UPPD).

II. Policy

It shall be the policy of the UPPD to strictly adhere to the guidelines and procedures relative to budgeting, purchasing, and accounting as developed and outlined by the University of Pennsylvania’s Office of the Comptroller, Penn Procurement Services, and Office of Budget Analysis and Management.

III. Scope

This directive shall affect all sworn officers and civilian employees of the UPPD.

IV. Procedures

A. Fiscal Management

1. Although fiscal management functions for UPPD are delegated to the Director of Administration and Finance for the Department of Public Safety, the Chief of Police has the ultimate authority and accountability over all fiscal matters of the UPPD.

B. Budget

1. The budget for the UPPD is determined on a fiscal year basis by the Office of Budget Analysis and Management. As per University policy, requests for additions/deletions to the budget for the subsequent fiscal year are determined and submitted by the Vice President of Public Safety/Chief of Police in January of that year. The Chief of Police will solicit input from the Deputy Chiefs, the Captains, as well as the Shift Commanders. Other major functions of the UPPD (i.e. ERT, Training, and Accreditation) will submit written budgetary requests to the Chief of Police during the first week of January every year. Overall budgeted

monies delegated to the UPPD are determined annually by the Executive Vice President of the University.

C. Purchasing

1. It shall be the policy of the UPPD that all employees follow the procedures outlined by the University of Pennsylvania's Penn Procurement Services for the requisition and purchase of departmental equipment and supplies.

2. Standard Purchases

a. All requests for standard supplies from sworn UPPD officers will follow the chain of command. Requests from civilian employees will be submitted to the individual's supervisor. The Deputy Chiefs and Captains have the authority to approve all requests with a total value not to exceed \$1,000. Requests above this amount require the approval of the Chief of Police.

b. All requests for standard purchases will include the following information:

- 1) Name of the preferred vendor,
- 2) Description of requested supply,
- 3) Quantity, and
- 4) Unit cost.

This information will be submitted to the Office of Administration and Finance for processing through a purchase order or purchasing card as determined by the Director of Finance and Administration.

c. All packing slips, receipts, and/or acknowledgements will be submitted to the Office of Finance and Administration with the name, signature of person receiving the order, and date of receipt clearly written to allow for reconciliation to the original request.

d. Any changes to the original request must be submitted to the Office of Finance and Administration as soon as it is known and approval given. Once an order is received, no further changes may be placed against the original request.

3. Bidding Procedures

a. All requests for supplies or equipment greater than \$10,000 require bids/proposals from three vendors unless the requested vendor is on the pre-approved contracted vendor base as determined by the University's Procurement Services Department. The required information from each vendor shall include the vendor name, description of requested supply, quantity, and unit cost.

- b. The method of requesting these supplies or equipment shall comply with the procedures outlined in **Sec. IV.C.2.a-d**, of this directive.

4. Selection of Vendors/Bidders

a. Established Vendors

- 1) The University's Procurement Services Department maintains a vendor database that contains all previously approved vendors. Any vendor on this list may be used when purchasing supplies. The Office of Administration and Finance will validate all requests against this list prior to placing any requests.

b. New Vendors

- 1) Any vendor not previously established in the Acquisition Department's vendor database must complete and return a Vendor Information Questionnaire and Form W-9, Request for Taxpayer Identification and Certification.
- 2) The Office of Administration and Finance is responsible for ensuring that all required information is received prior to the issuance of any requests for supplies.

5. Emergency Purchases

- a. All emergency purchases must be submitted to the Office of Administration and Finance for determination of the most efficient and expedient process for making the required purchases. Options include:

- 1) Request for reimbursements for under \$50. Prior to the issuance of the funds, the requestor must receive approval from supervisor through chain of command and the Office of Finance and Administration. The requestor is responsible for submitting reimbursement request through concur system with appropriate documentation including a receipt. Request will be reviewed and once approved funds will be disbursed to requestor's payroll bank account.
- 2) For requests greater than \$50, but less than \$1,000, a University issued credit card may be used. All requests must be submitted to the Office of Administration and Finance where the order will be called into the vendor. All packing slips, receipts, and acknowledgements must be signed, dated and submitted to the Office of Finance and Administration for reconciliation.

6. Rental Agreements

- a. All requests for entering into rental agreements shall follow the procedures as outlined in **Sec. IV.C.2.a-d** of this directive.

D. Procedures for Cash Received

1. The UPPD may take in cash or checks from individuals who may need a copy of a police report, or who may need to have their fingerprints taken. In each case, the procedures are as follows:
 - a. Copies of Police Reports: Individuals requiring copies of police reports shall submit payment directly to the Records Unit. A receipt will be completed and given to the individual upon request. Records Unit employees will document the date, method of payment (cash or check), receipt number (if payment is made in cash), check number (if payment is made by check), and total amount paid. Documentation of all monies taken in by the Records Unit will be maintained within the Records Unit.
 - b. Fingerprinting: Individuals requesting fingerprinting services by the UPPD shall submit payment directly to the member of the Detective Unit who takes the fingerprints. A receipt will be completed and given to the individual upon request, documenting the person's name, date, amount, and name of the employee lifting the fingerprints. A copy of all receipts for fingerprints will be maintained within the Detective Unit.
2. In each case where checks and/or cash are received, the checks/cash are to be physically delivered to the Office of Finance and Administration, where a deposit slip will be prepared and the checks/cash will be physically taken to the University's Cashier's Office for deposit.
3. Most overtime details generated from requests by other departments within the University will be paid for through journal entries. However, in instances where a payment by check is received, only a Shift Commander or Supervisor may physically take possession of the check. An Overtime Request Form (UPPD-18) will be completed and the check and the completed form will be hand delivered to the Office of Finance and Administration for deposit.
4. Cash payments not specifically mentioned within this directive will be made directly to the Office of Finance and Administration. Only those specifically authorized within this directive may accept cash payments for services provided by the UPPD.

E. Accounting

1. It shall be the policy of the UPPD to follow the accounting procedures as outlined by the University of Pennsylvania Office of the Comptroller.
2. Initial Appropriation
 - a. The initial appropriation of the UPPD account shall be funded in accordance with the University of Pennsylvania's allocated cost formula as defined by the Office of Budget Analysis and Management.
3. Balances

- a. Balances of the account shall be determined by reducing the original budget by all expenditures and encumbrances incurred by the UPPD, including salaries, expenses, and debt service.
4. Expenditures and Encumbrances
 - a. The monthly status of each account shall be maintained within the University of Pennsylvania financial system database (BEN; or Business Enterprise Network) showing original budget, reallocations, expenditures for salaries and supplies, encumbrances, and account balances. It is the responsibility of the Office of Administration and Finance to reconcile all departmental transactions to BEN and to report this information on a monthly basis to the Vice President for Public Safety.
 5. Unencumbered Balance
 - a. The unencumbered balance of the UPPD account will be calculated by reducing the original budget by all expenditures, including salaries, and encumbrances. This balance will be maintained within BEN and monthly transactions will be reconciled against it.
 6. Cash Maintenance
 - a. BEN is the designated book of record for all financial transactions, including balance sheet and ledger information. This system identifies the initial budget for the UPPD, all debits and credits, and budget balance available. All internal records must be reconciled against this system.
 - b. A file is maintained within the Office of Finance and Administration which includes a copy of all checks received, as well as the internal deposit slip required as an attachment by the University. These records are required to be reconciled to BEN on a monthly basis by the Office of Finance and Administration.
 - c. The Office of Finance and Administration is responsible for submitting to the University of Pennsylvania cashier all payments received by the UPPD. Any other department within the Division of Public Safety that receives payment for any transaction is required to submit the payment to the Office of Administration and Finance for processing and reconciliation.
 - d. All cash transactions within the UPPD will be reconciled to BEN on a monthly basis by the Office of Finance and Administration.
 7. Audit
 - a. All transactions created by the UPPD will be audited by the Office of Finance and Administration for compliance with University policies and procedures. In addition, the receiving department within the University is also responsible for verifying each transaction it receives from the UPPD for compliance with University policy and

procedure. The University, at its discretion, may assign either an independent outside auditor and/or personnel from the University Department of Audit and Compliance to examine any records, policies or procedures within the UPPD to ensure compliance with generally accepted accounting procedures.

F. Department-Owned Property

1. Prior to a newly hired officer working a regular tour, he/she shall be issued all equipment necessary to perform the job of a police officer. All issued equipment shall be listed on the Uniform/Equipment Issuance Form (UPPD-16). The form shall be initialed by the issuing officer, dated, and initialed by the receiving officer. An issued firearm form (UPPD-31), shall also be completed, listing the type of weapon, caliber, serial number, date and signature of both the issuing and receiving officer.
2. All of the equipment mentioned in both the (UPPD-16) or (UPPD-31) will be returned to the department upon separation, with the exception of uniform shirts, pants and shoes.
3. If an officer does not return departmentally-issued and owned equipment upon separation, the department reserves the right to withhold the employee's final paycheck, and, if a department-issued firearm is not returned, the department reserves the right to file criminal charges against the former employee.
4. It shall be the responsibility of the department's Quartermaster to maintain inventory of all department-owned property (other than firearms). The Quartermaster will further ensure that all stored items of the department's equipment (radios, handcuffs, batons, and other items) are maintained in a state of operational readiness. The term "operational readiness" includes care and cleaning, preventive maintenance, repair, workability and responsiveness.
5. The department's Tactical Sergeant, or designee, will maintain inventory for all department owned firearms. Further, he/she shall ensure the operational readiness of all stored firearms.

G. Compliance

Violations of this directive, or portions thereof, may result in disciplinary action.

H. Officers Assigned to Other Agencies

Officers of this department assigned to or assisting other law enforcement agencies will be guided by this directive.

I. Application

This directive constitutes departmental policy, and is not intended to enlarge the employer's or employee's civil or criminal liability in any way. It shall not be construed as the creation of a higher legal standard of safety or care in an evidentiary sense with respect to third party claims

insofar as the employer's or employee's legal duty as imposed by law. Violations of policy will only form the basis for departmental administrative sanctions. Violations of law will form the basis for civil and criminal sanctions in a recognized judicial setting.