

## 12.620 CRIMINAL PURSUIT FUND

### **Policy:**

The unit supervisor may approve criminal pursuit fund disbursements up to \$500.00. The Unit Commander must approve \$500.00 to \$2,000.00 disbursements. The Section Commander must approve disbursements of \$2,000.00 to \$10,000.00. The Bureau Commander must approve any disbursement in excess of \$10,000.00.

District, Section, Bureau Commanders or the Police Chief may institute stricter levels of approval for criminal pursuit fund disbursements.

### **Information:**

The district/section/unit commander is responsible for the security, accountability, disbursement, and use of criminal pursuit funds.

Department personnel will not use criminal pursuit funds for office supplies and other routine expenditures. Department personnel may use criminal pursuit funds to:

- Make the necessary expenditures to maintain anonymity of officers involved in covert operations.
- Facilitate criminal investigations in other jurisdictions.
- Purchase information, contraband, articles, or other items which will aid in criminal investigations.
- District/section/unit commanders will report to Inspections Unit any special problems which prevent strict compliance with this procedure.

### **Procedure:**

#### A. Criminal Pursuit Fund Disbursement Ledger

1. The district/section/unit commander will maintain a bound ledger to record all transactions. Entries will be recorded in ink. Line and title the columns as follows:
  - a. Transaction Number - Numerical sequence followed by the current year.  
Example: 1-04, 2-04, 3-04, etc.
  - b. Date of disbursement
  - c. Reasons for transaction
  - d. Disbursing officer's signature
  - e. Receiving officer's signature and badge number
  - f. Closing date

- g. Returned/added to fund
    - h. Issued from fund (expense)
    - i. Balance after each transaction or return
  2. Do not erase, black out, or white out improper entries. Strike a single line through the improper entry and insert the correct entry above it.
  3. The district/section/unit commander or designee will disburse all money. Each officer authorized to disburse funds will sign his name in the space provided in the front of the ledger. When this authorization is rescinded for any reason, note it in the space provided.
    - a. The disbursing officer will not disburse funds to himself.
      - 1) The disbursing officer is the person who initially removes money from the fund for redistribution to other employees.
      - 2) An employee who receives money from the disbursing officer for redistribution to other employees is not considered a disbursing officer.
  4. Assign a transaction number for each disbursement.
    - a. The entry will include the date, a brief reason for the transaction, the signature of the disbursing officer, and the signature and badge number of the receiving officer.
    - b. After each transaction, the disbursing officer will record the current balance in the proper column.
  5. Reenter money returned using the originally assigned transaction number.
  6. The district/section/unit commander will review each completed ledger page and sign the lower right corner indicating approval of all transactions.
- B. Criminal Pursuit Fund Expense Report (Form 680)
  1. Each officer receiving money from the fund will record all expenditures on a Criminal Pursuit Fund Expense Report (Form 680).
    - a. Use the computer generated or preprinted Form 680. Do not make any copies of this form.
    - b. Do not erase, black out, or white out improper entries. Strike a single line through the improper entry and insert the correct entry above it.
    - c. A Form 680 may contain entries from several different investigations involving money from the same transaction number.
    - d. When possible, include the offense number, name(s), sex, race, and address of those involved, property recovered, weight and disposition of drugs, charges placed, etc.

- e. When using a confidential informant (CI), include the CI number and indicate a signed receipt obtained.
  - f. Number multiple Form 680s, dispersed to different officers from a single transaction, using the original transaction number plus the letter A, B, C, etc.
  - g. Index all Form 680s by transaction number and maintain them in a three-ring binder.
  - h. Officers will return left over funds from a transaction to the disbursement officer along with the Form 680.
    - 1) The disbursement officer will enter the amount of money returned in the ledger under the "Returned/Added to Fund" column. The "Balance" column will increase by the amount of money returned.
    - 2) Do not close a transaction by transferring left over money to the next transaction.
      - a. Closure dates of transactions reflected on the Form 680 must match the ledger closure date.
2. An officer should close a transaction within 30 days. List on a Form 17 any reasons for not closing the transaction (investigation in progress, etc.). File the Form 17 with the Form 680s in the three-ring binder.
3. Department personnel will not hold criminal pursuit funds for court.
4. The district/section/unit commander will determine the status of any disbursement not closed within 30 days.
- C. Replenishment of Funds
- 1. Submit a Form 17 to Finance Management Section summarizing individual ledger entries and requesting a replenishment of funds.
- D. Auditing Criminal Pursuit Funds
- 1. The Inspections Unit and Finance Management Section will conduct inspections and audits of these records four times a year. The four auditing periods are:
    - a. January 1 through March 31
    - b. April 1 through June 30
    - c. July 1 through September 30
    - d. October 1 through December 31
  - 2. Units will balance criminal pursuit funds at the end of each auditing period. Units will then start a new page or ledger for the next auditing period.

3. Do not record expenditures from the January to March auditing period in the April to June auditing period, etc., and vice versa.
4. Disbursement officers may either:
  - a. Collect unspent funds from transactions at the end of each auditing period and issue new funds, or
  - b. Make interim report entries in the ledger to show what part of the funds were spent in one auditing period and what portion was carried over and spent in the new auditing period.
5. When expenditures from disbursements issued to officers are not spent or returned by the end of March, June, September, and December, officers will record the remaining expenditures from the disbursement on a separate Form 680.
6. The total expenses listed on the Form 680s should be equal to the expenses listed in the ledger, minus the officer's returns.