

1.600 FISCAL MANAGEMENT

1.602 FISCAL MANAGEMENT RESPONSIBILITY

- A. The chief is responsible for the overall fiscal management of the agency.
- B. The agency's fiscal management function is organizationally coordinated and assigned consistent with **1.200 Organization**. Functions include, but are not limited to:
 - 1. Annual budget development;
 - 2. Expenditure control; and
 - 3. Liaison with other university fiscal related units and departments.

1.604 BUDGET PREPARATION

- A. Bureau commanders will participate with the chief in the development of the agency's budget consistent with applicable university, USMH, and state level procedures.
- B. Bureau commanders are responsible for submitting written budget recommendations related to their areas of organizational and functional management.
- C. All budget recommendations will be the logical result of analytical, statistical, or programmatic activities. The analysis will include assessments of both present and future needs in order to ensure that resources allocated to agency functions are appropriate.

1.608 AGENCY ACCOUNTING SYSTEM

- A. Responsibilities of the Office of the Comptroller include providing account approval as well as the accounting and auditing of funds.
- B. Accounting services provided by the university and by the agency's accounting system generate monthly reports that provide statuses that include, but are not limited to:
 - 1. Initial appropriations for each account;
 - 2. Account balances at the commencement of the period;
 - 3. Expenditures and encumbrances made during the period; and
 - 4. Unencumbered account balances.
- C. The agency's accounting system is fed by the Comptroller's reports, monitored by the Fiscal Services Unit, and overseen by administrative personnel consistent with **1.200 Organization**.

1.610 INDEPENDENT AUDITING

- A. All agency fiscal activities will be audited regularly by authorized or approved auditors.
- B. All agency funds are open for inspection and audit by University System Auditors or other duly appointed or authorized auditors at any time.
- C. All agency personnel will cooperate with, and provide assistance to, auditors.

1.612 PURCHASING & PROCUREMENT

- A. The purchasing of agency supplies and equipment will be in compliance with procedures established by the Department of Procurement and Supply.
- B. Fiscal Services will cooperate with the Department of Procurement and Supply in the development of specifications for items requiring standardized purchases, bidding procedures, and criteria for selecting vendors and bidders.
- C. All agency related purchases must be formally submitted for approval to authorized agency buyers.
- D. Agency buyers may be designated as such only by the chief or bureau commanders.
 - 1. Agency buyers are responsible for ensuring appropriate and/or required information is entered and updated in the appropriate RMS application for purchases requested by them.
 - 2. Purchase requests must contain information that includes, but is not limited to:

- a. Proposed or actual vendor information of names, addresses, FEIs or SSNs, phone and fax numbers, and contact persons;
 - b. Projected orders, pick-up, and/or delivery dates;
 - c. Requester's names, phone numbers, and locations or rooms for delivery or receipt purposes; and
 - d. Item quantities, unit prices, and total costs.
- E. In the event that emergencies, such as fires, collisions, disasters, etc., require the purchase or rental of equipment or supplies, the appropriate bureau commander will be contacted to authorize such acquisitions consistent with university policies.
 - F. Supplemental or emergency fund requests may be made to meet circumstances affecting life, health, or property that could not be anticipated by prior fiscal planning efforts.
 - G. The chief may request the Associate Vice President for Administrative Affairs assist in facilitating supplemental or emergency fund transfers.

1.614 PROPERTY & EQUIPMENT INVENTORY CONTROL

- A. The Office of Comptroller, Inventory Control section is responsible for the establishment and maintenance of the inventory control system for university assets with a value of at least \$5000.00 or other specified articles.
- B. The Support Services Bureau Commander consistent with **1.200 Organization** will designate an employee assigned to Logistics to serve as the agency's Inventory Control liaison and is responsible for:
 - 1. Properly reporting the acquisition, modification, and disposition of damaged, excess, and surplus assets as required by Inventory Control;
 - 2. Maintaining copies of Inventory Control records of agency assets; and
 - 3. Administering the agency's in-house inventory control system for property and equipment.
- C. The Logistics Unit manages and operates the agency's in-house inventory control system for property, equipment, and expendable supplies.
 - 1. Consistent with **2.502 Property Custodian**, the chief will designate one officer assigned to the Logistics Unit as the agency's property custodian in order to maintain agency property and primary expendable supplies in states of operational readiness.
 - 2. Agency employees, other than the property custodian, who maintain stored agency expendable supplies are responsible for keeping those supplies in states of operational readiness.
 - 3. Logistics Unit personnel are responsible for distributing, issuing, and reissuing agency equipment and supplies.
 - 4. On-line record keeping applications will be accurately and thoroughly utilized by Logistics Unit personnel in order to conduct and document the distribution, issuance, and reissuance of agency equipment and supplies.
 - 5. Invoice documents for agency purchased property and supplies must be submitted to the Fiscal Services Unit.

1.618 COLLECTION & DISBURSEMENT OF FEES

1.618.02 Authorization for Collection & Disbursement of Monies

- A. The chief has delegated to Fiscal Services the responsibility for overseeing the collection and disbursement of monies and the development of procedures to assure the accurate accountability of all money transactions. Each cash fund or account is required to have, as applicable:
 - 1. A system that identifies balances, cash on hand, credits, and

- debits;
 - 2. Receipts or other documentation for cash received;
 - 3. Authorization methods for disbursements;
 - 4. Records, invoices, or other documentation for cash disbursements;
 - 5. Persons or positions authorized to disburse or accept cash;
 - 6. At least quarterly accounting of cash activities; and
 - 7. Listings of all funds.
- B. The agency is authorized to collect monies for:
- 1. Towing and impounding of vehicles;
 - 2. Fingerprinting;
 - 3. Special events (reimbursable police and police aide services);
 - 4. Records services;
 - 5. Reimbursement to the agency by employees for use of services or equipment;
 - 6. Disciplinary fines;
 - 7. Evidence, lost, and recovered property;
 - 8. Bank escorts separate and apart from special events; and
 - 9. Security Services reimbursable activities.
- C. Acceptable forms of monies or payment are:
- 1. Cash;
 - 2. Credit cards when amounts are > \$10.00;
 - 3. Student billing through SAR (Student Accounts Receivable);
 - 4. Money orders;
 - 5. Travelers checks;
 - 6. Personal and organizational checks;
 - 7. Interdepartmental billing through FRS (Financial Records System) accounts; and
 - 8. STARS (State Accounting and Reporting System) transfers.
- D. All agency employees are authorized to accept or receive monies and will do so in accordance with these and other applicable university directives or administrative policies.
- 1. Employees accepting monies are responsible for recording transactions, providing receipts, and providing security for monies until the funds are transferred to other authorized persons or levels of responsibility.
 - 2. All money collections will be reviewed by a supervisory or administrative ranked officer to ensure accuracy.
 - 3. Payments will be collected only for the exact amount or the estimated amount of services in the case of special events. Generally, change is not available for persons paying cash.
 - 4. Money will not be collected to provide cash advancements.

1.618.04 Responsibilities of Employees Collecting or Receiving Monies

- A. Employees collecting or receiving monies will:
- 1. Accurately determine amounts to be collected based on services provided;
 - 2. Accurately record amounts;
 - 3. Record the amount, payee, and service or action generating the action on the corresponding CCN for the activity;
 - 4. Provide receipts or records of billing as appropriate;
 - 5. Secure monies or transactions in accordance with specific guidelines based on the types of transactions; and
 - 6. Place monies and associated documentation in the agency's payment box or submit monies and documentation directly to Fiscal Services.
- B. Employees receiving monies must deposit same in the payment box or with Fiscal Services as soon as possible or before the end of recipients' tours of duty.
- C. Supervisors will:
- 1. Review for accuracy the documents and records associated with collections; and
 - 2. Ensure security of monies until transferred to other persons or levels of responsibility.
- D. Agency personnel authorized to accept payments will:

- 1. Ensure the safekeeping of all monies received by Fiscal Services;
- 2. Follow university policies relating to collecting and depositing monies;
- 3. Close the credit card terminal no later than COB the next business day following such payments;
- 4. Make deposits of cash, checks, credit card transactions, and other negotiable monies within five business days of receipt of the monies or on the same or next business day when the total amount \geq \$500.00;
- 5. Process all STARS, SAR, and FRS transfers within seven working days of receipt of transaction authorizations; and
- 6. Directly collect fees associated with bank escorts provided separate and apart from special events.

1.618.06 Transaction Authorizations

- A. Cash, checks, and money orders may be accepted for all transactions.
- 1. Fees will be accurately calculated based on current listings of fees;
 - 2. Payments must be for exact amount of billings.
 - 3. Receipts must be provided, payments made, and documentation generated consistent with agency and university directives.
- B. When accepting checks and money orders, employees will:
- 1. Ensure they are made payable to "**University of Maryland;**"
 - 2. Fill out University of Maryland Cash Receipt as in a cash transaction;
 - 3. Record check or money order number on the receipt; and
 - 4. Seal the check or money order and other applicable paperwork in an envelope and place it in the agency's payment box.
- C. Credit card payments of \$10.00 or greater, may be accepted for all transactions. Processing of credit card transactions will be consistent with Customer Service Desk training.
- D. Billing of student accounts through SAR can be accepted for all transactions not involving special events or police aide services. SAR billings must be completed by agency personnel within seven days of receipt of authorization or request.
- 1. In order to bill student accounts, persons to be billed must:
 - a. Be **only** current University of Maryland, College Park students;
 - b. Have their identification verified by student ID and current semester registration card, PROFS, University bills, etc.;
 - c. Have their SSNs or student ID numbers on the bills; and
 - d. Sign for the billing authorization and receive a copy of the bill.
 - 2. Students not registered for Summer sessions, but who are registered for the Fall semester may be billed through their student accounts.
- E. Interdepartmental billings through the FRS may be accepted for all transactions so long as the transactions are authorized by persons with budgetary authority.
- 1. FRS account numbers must be provided.
 - 2. Final billings resulting from preliminary cost estimates are the responsibility of Fiscal Services. Final billings will be based on documents prepared by individuals working events.

1.618.08 Preparation of Receipts

- A. When accepting cash, checks, or money orders employees will use a University of Maryland Cash Receipt book. Receipts will not be completed for credit card transactions.
- B. Receipts will be completed consistent with university directives

for same.

1.618.10 Towing and Impounding Fees

Towing and impounding fees are to be collected consistent with **2.458.44 Collection of Fees**.

1.618.12 Fingerprinting Services

- A. Agency employees conducting fingerprinting services will collect fees for those services in all cases excepting arrests or prearranged agreements.
- B. Fingerprinting services will be provided, documented, and fees collected consistent with the Notice on Fingerprinting Services.
- C. Receipts and payment must be placed in the agency's payment box as the fees are collected.

1.618.14 Special Event Fees

- A. Personnel assigned to the Special Events Unit, *or those employees assigned to related functional duties*, are responsible for calculating and collecting fees associated with special events.
- B. All requests for police and police aide services beyond the normal scope of services supplied by the agency require payment of fees for the services.
- C. Fees will be calculated based on current listings of fees for services and estimates of services requested.
- D. Excepting exigent circumstances and authorization by the chief or bureau commanders, special events will not be authorized without payment made at least ten working days before the event.
- E. Organizations with delinquent special event accounts will not be authorized to schedule further events without first paying outstanding balances.
- F. Receipts and payment must be deposited with Fiscal Services by the end of the business day.

1.618.16 Records Service Fees

- A. Personnel assigned to the Records Unit, or those assigned to related functional activities, are responsible for calculating and collecting fees associated with providing records services.
- B. Fees will be calculated based on the current listing of fees for services and estimates of services requested.
- C. Fees will be charged for:
 - 1. Verification reports;
 - 2. Audio tapes;
 - 3. Audio tape transcripts; and
 - 4. Collision (ACRS) reports.
- D. Fees will not be charged when:
 - 1. Agency employees or other authorized law enforcement officers request services; or
 - 2. University departmental representatives submit written requests on letterhead.
- E. Exceptions to this fee payment directive may be made by the chief or bureau commanders.
- F. Police reports will not be disseminated unless:
 - 1. Dissemination is consistent with **1.704.15 Release of CHRI**;
 - 2. Is ordered by the courts;
 - 3. Agency or other law enforcement personnel request copies for bona fide law enforcement purposes; or
 - 4. Ordered by the chief.
- G. Collected fees will be maintained in a secure area and submitted to the Fiscal Services Unit every five business days or when the amount \geq \$500.00, whichever comes first.

1.618.18 Reimbursement by Agency Employees

The Fiscal Services Unit is responsible for collecting fees owed the agency by employees who receive agency services or equipment.

1.618.20 Disciplinary Fines

- A. The chief is responsible for setting, establishing, or authorizing disciplinary fines owed by agency employees consistent with applicable disciplinary laws and procedures.
- B. Notice of disciplinary fines will be provided by the chief to the respondent and Fiscal Services in order to coordinate and collect disciplinary fines.
- C. Unit commanders will inform Fiscal Services of disciplinary fine amounts resulting from summary punishment initiated and accepted at the unit level.
- D. Employees will make payment of disciplinary fines to Fiscal Services by cash, check, credit card, money order, or other means as authorized by the chief.
- E. Fiscal Services personnel will provide employees receipts following payment of disciplinary fines. Receipts will be provided consistent with cash, check, credit card, or payroll deduction transactions.

1.618.22 Evidence, Lost, and Recovered Property

Employees taking custody of money or negotiable instruments will comply with **2.500 Evidence and Property Management** in order to ensure the safety and accountability of the monies.

1.618.24 Bank Escort Services

- A. Bank escorts will be provided and documented in accordance with **2.439 Money Escorts**.
- B. The agency charges for all money escorts:
 - 1. Not provided by the contracted, independent vendor; and
 - 2. Not associated with special events handled by the agency.
- C. Fiscal Services will bill users of agency money escort services on at least a quarterly basis consistent with consistent with the current listing of fees.

1.618.28 Disbursement of Cash Funds

The agency disburses cash funds only when compensating confidential informants. The chief is responsible for ensuring an accounting system is developed and maintained for CI compensation in consistent with **2.345.12 Compensation of Informants**.