


PBP FORM 290  PITTSBURGH BUREAU OF POLICE <i>"...honor, integrity, courage, respect, and compassion."</i>		SUBJECT: "FINANCIAL ACCOUNTABILITY"	ORDER NUMBER: 14-19
		PLEAC STANDARDS: 1.6.1	PAGE 1 OF 7
RE-ISSUE DATE: 11/18/2025	EFFECTIVE DATE: 6/29/15	REVIEW MONTH: JUNE	RESCINDS: ALL PREVIOUS
			REVIEW DATE: 6/15/2022

1.0 POLICY

1.1 It shall be the policy of the Pittsburgh Bureau of Police (PBP) that all (sworn and unsworn) members act in a financially responsible manner when requesting, handling, maintaining, and/or disbursing funds that are controlled by the PBP.

2.0 PURPOSE

2.1 This General Order will provide guidance to members of the PBP for when they are required to receive, maintain, or disburse Monetary Instruments, other than the handling of Monetary Instruments as Evidence or Property.

3.0 DEFINITIONS

3.1 **Property** – Any material item that has been taken by a member of the PBP for any reason other than its’ potential use as evidence. This will include items belonging to an arrestee that were not accepted into the Allegheny County Jail as inmate property.

3.2 **Evidence** – Any material item that has been taken by a member of the PBP for it’s potential use in the prosecution of a suspect.

3.3 **Monetary Instruments** – Includes, but is not be limited to, the coin or currency of the United States or of any other country, travelers' checks, personal checks, bank checks, and money orders.

3.4 **Forfeiture Fund Manager** – An officer designated by the Assistant Chief of Investigations to manage the procurement, accounting, and disbursement of asset forfeiture funds.

3.5 **Witness Protection Fund Manager** – An officer designated by the Assistant Chief of Investigations to manage the procurement, accounting, and disbursement of witness protection funds.

4.0 GENERAL PROCEDURES

4.1 PBP officers are not permitted to accept Monetary Instruments from the public except when:

4.1.1 The Monetary Instruments are found Property;

4.1.2 The Monetary Instruments are Evidence;

4.1.3 The officer belongs to a specialized unit who, as part of their duties, is required/authorized to handle Monetary Instruments; or

4.1.4 The officer has been directed to by a supervisor and the officer knows that by accepting the Monetary Instruments they are not in violation of the law.

4.2 Anyone accepting Monetary Instruments shall immediately record the transaction according to their internal rules and regulations or, if no rules and regulations exist, then they shall complete an Incident Report and any other necessary reports. (PLEAC 1.6.1)

4.2.1 For any section/unit that routinely accepts Monetary Instruments, that section/unit shall have rules and regulations that require, at a minimum, the following:

- 4.2.1.1 A balance sheet or ledger to identify balance, income, debts, and balance on hand;
 - 4.2.1.2 Receipts or documentation for funds received and distributed;
 - 4.2.1.3 Who is authorized within the section/unit to receive or disburse funds;
 - 4.2.1.4 Quarterly accounting of agency fund activity; and
 - 4.2.1.5 Guidelines for any necessary approval prior to dispersing funds in excess of stated amounts.
- 4.2.2 Any Monetary Instruments that are accepted by the PBP where the officer's command does not have a policy for storing or depositing the Monetary Instruments, shall be turned over to the property room.
- 4.2.3 Unless other guidelines are in place, the Department Business Administrator (DBA) will ensure the Monetary Instruments are properly deposited per City policy.
- 4.3 Requests to purchase equipment, supplies, etc. must be submitted in a written memo through the officer's chain of command to the Chief of Staff for approval. The purchase request Special will include:
- Supplier
 - Specific name of the item (include additional description information)
 - Item number
 - Quantity to be ordered
 - Purchase Price (ea. & total)

If available, a printout of the item from the catalog or the source should be attached.

- 4.3.1 Once approved by the Chief of Staff, it will then be forwarded to the Department of Innovation and Performance.

5.0 CENTRALIZED RECORDS AND REPORTING UNIT (CRRU)

- 5.1 CRRU is authorized to accept Monetary Instruments.
- 5.2 CRRU is authorized to charge for copies of PBP reports and State Crash Reports. The charge for these reports is not to exceed any limits placed by Pittsburgh ordinance or State statute.
- 5.2.1 Refer to 75 Pa C.S. 3751 (b)(2) for crash report fees.
 - 5.2.2 Refer to 65 P.S. 67.504 Chapter 431.18 for police report fees.
 - 5.2.3 Currently this fee is set at a maximum of \$15 per report. There may be additional fees for DVDs, etc.
- 5.3 Persons desiring to purchase a report must complete a request form with their name, address, phone number and Report #, if they have, to be processed by CRRU.
- 5.3.1 CRRU will accept requests via mail. Payment for a mail request must be by check or money order.
 - 5.3.2 If approved, payment will be made by check or money order. For a mail in request, a letter with requested information along with a copy of their ID must be provided with their form of payment.
- 5.4 Cashier will ring up assigned Report#, requestor name, the amount charged, and the type of report given.
- 5.5 Cashiers will balance out the Point of Sale (POS) system at the end of each day to ensure the revenue is in balance with all paperwork.
- 5.6 Once balanced, the cashier will print out the Management Report from the I Payment Enterprise System.
- 5.7 Each person accessing the POS system to perform transactions shall have their own log in.
- 5.8 At the beginning of each workday the cashier will generate a two reports, containing the previous day's money generated broken down by one report for checks and money orders for walk ins and mail ins, and one report for all walk in credit card transactions.

- 5.8.1 The original report and one copy will be sent to the Finance Department per City policy.
- 5.8.2 CRRU will maintain one copy of both reports.
- 5.9 Monetary Instruments will be deposited on a weekly basis or sooner if determined by the Commander of Professional Standards
 - 5.9.1 All Monetary Instruments will be deposited as per current guidance from the finance department.
 - 5.9.2 Bank deposit slips will be utilized when needed.
- 5.10 CRRU Supervisor will prepare a monthly report to the Commander of Professional Standards or their designee showing the money deposited for the month.

6.0 ASSET FORFEITURE FUNDS

- 6.1 Asset forfeiture fund shall be placed into a special account that has been designated by the finance department and made available to the PBP for use in drug buys, Confidential Informant payments, petty cash, purchase of equipment, drug buys, training travel, etc.
- 6.2 The Assistant Chief of Investigations will designate a Forfeiture Fund Manager to administer the Asset Forfeiture Funds.
- 6.3 The Forfeiture Fund Manager will be authorized to withdraw and disperse Asset Forfeiture funds as needed or directed.
- 6.4 Officers that require Assets Forfeiture Funds will complete a "Request for Funds" and submit to the Forfeiture Fund Manager.
 - 6.4.1 A "Request for Funds" is required to be completed and signed by the requesting officer, their supervisors, and commanding officer.
 - 6.4.2 The signed "Request for Funds" form is to be submitted to the office of the Assistant Chief of Investigations for final approval.
- 6.5 The officer receiving the funds is required to complete an "Expense Voucher" explaining how the funds were used.
 - 6.5.1 The "Expense Voucher," as well as any receipts, will be returned to the Forfeiture Fund Manager.
 - 6.5.2 Copies of the "Expense Voucher" and any receipts will be made and retained by the Forfeiture Fund Manager. Originals will be submitted to the Controller's Office.
- 6.6 All expenditures from the asset forfeiture fund require prior approval from the Assistant Chief of Investigations.
 - 6.6.1 All expenditures in excess of \$300 for confidential informant payments require the prior approval of the Commander of the Narcotics Unit.

7.0 WITNESS PROTECTION UNIT

- 7.1 The supervising officer of the Witness Protection Unit is authorized to request funds for use by the Unit.
- 7.2 Officers assigned to the Witness Protection Unit are authorized to disperse funds to qualified persons as per guidelines set by the Chief of Police, and the Assistant Chief of Investigations.
- 7.3 The Assistant Chief of Investigations shall designate one officer as the Witness Protection Fund Manager.
 - 7.3.1 The Witness Protection Fund Manager shall be responsible to ensure all paid transactions are recorded and that receipts are obtained or generated.

7.3.2 The Witness Protection Fund Manager shall ensure that all paperwork is prepared for any scheduled audit by the Pittsburgh City auditor.

7.4 Expenditures from the witness protection fund in excess of \$5,000 require prior approval from the Chief of Police or their designee.

8.0 BUDGET PROCEDURE

8.1 Budget Process

- 8.1.1 The budget process involves documentation of requests for each organizational segment. Deadlines are established by the Office of Management and Budget and then a memo and forms will be sent to the Chief of Police or Department Business Administrator (DBA) based on timetables identified by the City Finance Director and City Controller's Office.
- 8.1.2 The City of Pittsburgh operates under a one-year budget plan that begins January 1st. In August, the Manager of Personnel and Finance requests input from Chiefs and Commanders to establish their plans and needs for the following year. All plans and estimated costs are reviewed by the Chief of Police, and three Assistant Chiefs.
- 8.1.3 In September, the Chief of Police prioritizes the requests for funding. During the review, all justifications and projections are evaluated for the submission of the final police budget. All proper forms are then sent to the Office of Management and Budget in the Mayor's Office. From there, the final Mayor's budget is approved by the Director of Finance.
- 8.1.4 Once the Mayor's budget is released, it is reviewed by City Council. The Chief of Police and the Manager of Personnel and Finance meet with City Council to review the budget request. The final budget is determined by City Council.

8.2 Functional Recommendations to Budget

- 8.2.1 Requests must be based upon the future goals and objectives of the Chief of Police.
- 8.2.2 Recommendations for proposed changes to, or additions of, expenditures will be completed by the Manager of Personnel and Finance based upon input received and reviewed by the Chief, Assistant Chief of Operations, Assistant Chief of Investigations, Assistant Chief of Administration, and the Command Staff.

8.3 Requisition and Purchasing Procedures

- 8.3.1 All purchase requests shall include the supplier, specific name of the item, item #, quantity and cost. If available, a printout of the item from the catalog or the source should be attached. The request will then be routed through the chain of command to the Chief of Staff for approval. All purchases and purchase requests must be pre-approved, with the exception of an emergency situation. In the event of an emergency purchase, the Department Business Administrator (DBA) will be notified as soon as possible.
- 8.3.2 Pre-approval is required for requests for purchases under \$2000 for a one-time purchase of goods not on a contract.
- 8.3.2.1 Prior to placing an order and/or committing the City of Pittsburgh to any obligation of funds, the Pittsburgh Bureau of Police Finance Department will submit the Explanatory Purchase Pre-Approval form, to the Office of Management and Budget.
- 8.3.2.2 The Explanatory Purchase Pre-Approval form must be signed by the Chief of Police, or their designee, and submitted to the Office of Management and Budget no later than 12 PM each Tuesday.
- 8.3.2.3 All requests will be approved or denied by Friday of each week.
- 8.2.3.4 The Pittsburgh Bureau of Police is not authorized to request goods or services from any vendor until the Office of Management and Budget approves the Explanatory Purchase Pre-Approval form.

- 8.3.3 Upon receipt of an approved Explanatory Purchase Pre-Approval form, the Pittsburgh Bureau of Police Finance Department will work with the vendor to secure the goods or services.
- 8.3.3.1 Upon receipt of the goods or services, Pittsburgh Bureau of Police Finance Department will submit all documentation (including the signed copy of the Explanatory Purchase Pre-Approval form) required for processing the invoice to the City Controller.
- 8.3.3.2 The City Controller will forward the invoices to City Council each Friday and the invoices are discussed at the Committee Meeting.
- 8.3.3.3 City Council will vote on the invoices. If approved, the invoices are stamped as approved and sent to the Controller's Office for final processing.
- 8.3.4 Requests for police-related supplies and equipment with costs exceeding \$2,000 but less than \$30,000 must be put out for bid via a phone quote. The request for quote is submitted to the City's Procurement office JD Edwards, along with specifications, list of vendors, and any supporting documentation. The Procurement Specialists in the Procurement office will then fax the purchase order to the three vendors. Once the bids are returned, the Procurement Specialist sends the purchase order to the lowest vendor who can supply the requested equipment or service. In accordance with the policies, practices, and procedures set forth in the applicable rules and regulations, the Procurement Specialists shall keep a record of all quotations, and the awards made thereon.
- 8.3.5 For all purchases over \$30,000 the City must enter into a formal contract. All contracts must be awarded to the "lowest responsible bidder" pursuant to competitive bidding. The term "lowest responsible bidder" means the following:
- 8.3.5.1 The bidder submitting the lowest bid who has the ability to perform the contract in accordance with the City's specifications in a timely and workmanlike manner.
- 8.3.5.2 Demonstrated a commitment to the ideal of equal opportunity for all citizens in its own employment as well as its use of vendors and subcontractors; and
- 8.3.5.3 No history of fraudulent or irresponsible behavior in previous dealing with the City.
- 8.3.5.4 Not obtained any goods or products offered for sale, lease, rental or consignment to the City which were made under sweatshop conditions, as defined in 161.02 of the City Code.
- 8.3.6 Contracts which are subject to competitive bidding and which involve an amount in excess of thirty thousand dollars (\$30,000) shall be awarded only after proposals have been invited by advertisement.

8.4 Emergency Purchasing or Rental Agreements for Equipment

- 8.4.1 In cases of an actual emergency or other unforeseen occurrence or condition whereby circumstances affecting the life, health, or safety of inhabitants of the City require immediate action and the situation is declared an emergency by the Mayor of Pittsburgh, the Chief of Police, or their designee may purchase the necessary equipment or services without following the bidding process.
- 8.4.2 In cases of an actual emergency or other unforeseen occurrence or condition whereby circumstances affecting the life, health, or safety of inhabitants of the City were not declared an emergency by the Mayor, the Chief of Police, Department Business Administrator (DBA) or any of the Chief's designees may make the purchase. After the invoice is received then a Wallace Act would have to be prepared by the Department Business Administrator (DBA) and the appropriate personnel would appear in front of City Council to explain the circumstances of the situation. If the dollar amount is \$2000.00 or less, it can be paid on an explanatory.

8.5 Requesting Supplemental or Emergency Appropriation and Fund Transfer

- 8.5.1 Should the Police Bureau require emergency appropriations or the transfer of operating funds, the Manager of Personnel and Finance would request a transfer via legislation to the Office of Management and Budget. The Director of Finance determines if and when the funds will be transferred.

8.6 Accounting System

8.6.1 All requisitions, request for quotes, and vouchers are generated by the City of Pittsburgh's purchasing system. The Department Business Administrator (DBA) monitors the encumbrances and expenditures for the Pittsburgh Bureau of Police.

8.6.2 Weekly, the Department Business Administrator (DBA) requests a detailed expense report from the system. The report contains the following data:

8.6.2.1 Appropriations for each account.

8.6.2.2 Balances at the commencement of the weekly period.

8.6.2.3 Expenditures and encumbrances made during the period.

8.6.2.4 Unencumbered balance.

8.7 Independent Audit of City's Fiscal Activities

8.7.1 An independent audit shall be conducted annually. The audit is performed by an external auditing agency as prescribed by Pennsylvania law.

Approved By:


Martin Devine
Acting Chief of Police