



Fiscal Management

Section: 1.600
Effective Date: September 30, 2010
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1.600 Fiscal Management

1.602 Fiscal Management Responsibility

- A. The Captain is responsible for the overall fiscal management of the agency.
- B. The agency's fiscal management function 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. The Lieutenant, Shift Supervisors, and Accreditation Coordinator, will participate with the Captain in the development of the agency's budget consistent with applicable university and state level procedures.
- B. The Lieutenant is responsible for assisting with budget recommendations related to all 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.

1.606 Agency Accounting System

- A. Responsibilities of the Budget 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 daily 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 Budget Office reports and overseen by administrative personnel.

1.608 Independent Auditing

- A. All agency fiscal activities may 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.

1.610 Purchasing & Procurement

- A. The purchasing of agency supplies and equipment will be in compliance with procedures established by the Office of Procurement and Materials Management.
- B. Department of Procurement and Materials Management will develop 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. The Administration & Finance Office of Shared Services is, per the Captain, designated as the agency's buyer and is responsible for ensuring appropriate and required information is entered and updated in electronic filing application for all purchases plus:
 - 1. Purchase requests must contain information that includes, but is not limited to:
 - a. Proposed or actual vendor information 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 (e.g. fires, collisions, disasters, accidents, and etc.) require the purchase or rental of equipment or supplies, the Captain will be contacted to authorize any 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 Captain may request the Vice President of Capital Planning and Campus Operations to assist in facilitating supplemental or emergency fund transfers.

1.612 Property & Equipment Inventory Control

- A. The Lieutenant in conjunction with the Administration & Finance Office of Shared Services is responsible for:
 - 1. Work with Property Control Specialist in the Office of Procurement and Materials Management in establishing and maintaining and operating the agency's in-house control system for UB property and UB equipment.
 - 2. Establishing and maintaining the inventory control system for university assets.
 - 3. Administrating, managing and operating the agency's in-house inventory control system for property and equipment.
 - 4. Distributing, issuing, and reissuing agency equipment and supplies.
 - 5. Properly reporting the acquisition, modification, and disposition of damaged, excess, and surplus assets as required by the Captain, with input from the Lieutenant;
 - 6. Maintaining copies of Inventory Control records of agency assets.

7. On-line record keeping applications which will be accurately and thoroughly utilized in order to conduct and document the distribution, issuance, and reissuance of agency equipment and supplies.
8. Invoice documents for agency purchased property and supplies must be submitted to the Comptroller's Office. Agency employees who maintain stored agency expendable supplies are responsible for keeping those supplies in states of operational readiness.
9. Managing and operating the agency's expendable supplies.

1.614 Collection & Disbursement of fees

1.614.02 Authorization for Collection & Disbursement of Monies

- A. The agency does not maintain any cash accounts.
- B. The Comptroller's Office has 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. Special events (reimbursable police and security services);
 2. Report requests;
 3. Reimbursement to the agency by employees for use of services or equipment; and
 4. RAD training and RAD CD's.
 5. Copies of videos
- C. Acceptable forms of monies or payment are:
 1. Cash;
 2. Money orders;
 3. Travelers checks;
 4. Personal and organizational checks;
 5. Interdepartmental billing through the Comptroller's Office; and
 6. STARS (State Accounting and Reporting System) transfers.
- D. The Administration and Finance Office of Shared Services is authorized on behalf of the UBPD to accept or receive monies and will do so in accordance with these and other applicable university directives or administrative policies.
 1. The Administration and Finance Office of Shared Services is 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. Payments will be collected only for the exact amount or the estimated amount of services.

1.614.04 Responsibilities of the Business Specialist Collecting or Receiving Monies

A. On collecting or receiving monies will:

1. Accurately determine amounts to be collected based on services provided;
2. Accurately record amounts, the payee, and the service rendered.
3. Provide receipts or records of billing as appropriate;
4. Secure monies or transactions in accordance with specific guidelines based on the types of transactions; and
5. Ensure the Administration and Finance Office of Shared Services receives the monies and associated documentation. If received after hours, place money and documentation in a secured envelope and lock in the agencies safe before the end of the recipient's tour of duty.

1.614.06 Transaction Authorizations

A. Cash, checks, and money orders may be accepted for all transactions.

1. Payments must be for exact amount of billings.
2. Receipts must be provided, payments made, and documentation generated consistent with agency and university directives.

B. When accepting checks and money orders:

1. Ensure they are made payable to **"University of Baltimore;"**
2. Complete a receipt for any check or monies received;
3. Record check or money order number on the receipt; and
4. Complete a deposit form and submit with moneys to the Bursar's office for deposit into the agencies account.

C. Interdepartmental billings through the Comptroller's Office may be accepted for all transactions so long as the transactions are authorized by persons with budgetary authority.

1. Agency account numbers must be provided.
2. Final billings resulting from preliminary cost estimates are the responsibility of the Business Specialist.

1.614.08 Fingerprinting Services

A. The agency does not provide fingerprinting services.

B. Requests for fingerprinting are referred to CJIS.

1.614.10 Special Event Fees

A. The Lieutenant is responsible for calculating and collecting fees associated with special events.

B. All requests for police and security services beyond the normal scope of services supplied by the agency require payment of fees for the services.

C. A fee schedule will be used for services requested.

1.614.12 Report Fees

- A. The Lieutenant will respond to all requests for reports and surveillance videos and assess a \$10 fee per request.
- B. Fees will not be charged when:
 - 1. Agency employees, students or other authorized law enforcement officers request services; or
 - 2. University departmental representatives submit written requests on letterhead or e-mail.
- C. Exceptions to this fee payment directive may be made by the Captain.
- D. Police reports will not be disseminated unless:
 - 1. Dissemination is consistent with **1.704.15 Release of Criminal History Report Record Information (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 Captain.
 - 5. Properly redacted for privacy purposes.
- E. Collected fees will be maintained in a secure area until submitted to the Administration and Finance Office of Shared Services and submitted to the Bursar's Office within five business days.

1.614.14 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.

1.614.16 Disbursement of Cash Funds

- A. The agency currently does not disburse cash funds to compensate confidential informants.
- B. The Captain is responsible for determining if/or when the agency will begin a compensation program for confidential informants.
- C. At that time, a separate accounting system will be developed and maintained for this compensation.