



DF11

ACCOUNTING SYSTEM

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Contents

POLICY..... 1

 Accounting System..... 1

 Monetary Control..... 1

REASON FOR POLICY 2

RELATED POLICIES 2

PROCEDURES..... 2

 General 2

 Drug Buy & Bust Fund..... 2

 Investigative Services Fund 3

POLICY

Accounting System

1. All funds for the Delta Police Department (Department) shall be recorded in the established City of Delta accounting system using accounting processes and procedures that must:
 - a) adhere to Canadian public sector accounting standards; and
 - b) provide monthly reports showing:
 - i) year to date actual revenues and expenditures,
 - ii) year to date budget amounts,
 - iii) annual budget amounts, and
 - iv) year to date variances.

Monetary Control

2. All cash within the Department, including cheques and negotiable items, shall be processed in an accountable and transparent manner until forwarded to the City of Delta for deposit to the appropriate account.

DF11

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DF11



3. All cash shall be transported to the City of Delta in person rather than through mail envelopes.

REASON FOR POLICY

4. To establish formal financial controls within the Department.
5. To establish a system of monetary control and accountability to:
 - a) comply with funding authorizations and restrictions;
 - b) ensure that disbursements are for designated and approved recipients; and
 - c) alert management to possible problems requiring remedial action.

RELATED POLICIES

DM21 – Audit Process
IP60 – Confidential Informers & Agents

PROCEDURES

General

6. All accounts payable and receivable shall be processed through the Finance Manager, who is responsible for the accurate recording and deposit of all cheques and monies received.
7. All funds received, including grants approved by the Chief Constable for special projects, must immediately be given to the Finance Manager for deposit to the appropriate account.

Drug Buy & Bust Fund

8. The Drug Buy & Bust Fund is the sole responsibility of the Finance Manager and Inspector i/c Investigative Services.
9. The Sergeant i/c Drug Investigation Unit or delegate, as authorized by the Inspector i/c Investigative Services, may advance funds up to \$500.00 to authorized operators for the purpose of conducting drug buys.



10. The Drug Buy & Bust Fund shall also be used for purchasing investigative props or covert phones, in which case the Sergeant i/c Drug Investigation Unit or delegate must complete a Petty Cash Voucher, and the operator must sign for receipt of the funds.
11. The Sergeant i/c Drug Investigation Unit or delegate shall keep an accurate ledger of all transactions using the Drug Buy & Bust Fund.
12. The Department Audit Committee shall conduct an annual review and audit of the Drug Buy & Bust Fund.

Investigative Services Fund

13. The Investigative Services Fund is the sole responsibility of the Finance Manager and the Inspector i/c Investigative Services.
14. The Inspector i/c Investigative Services may advance funds up to \$2,000.00 to the Source Coordinator upon receipt of an Informant Expense Form from a Handler.
15. The Inspector i/c Investigative Services shall keep an accurate ledger of all transactions using the Investigative Services Fund.
16. The Department Audit Committee shall conduct an annual review and audit of the Investigative Services Fund (refer to Policy IP60 – *Confidential Informers & Agents*).

*Revised Dates:
19 September 2008
16 March 2012
21 January 2015
08 February 2017