

**HONOLULU POLICE DEPARTMENT**  
**POLICY**  
**ORGANIZATION, MANAGEMENT, AND ADMINISTRATION**

**April 11, 2019**

**Policy Number 2.62**

**FISCAL MANAGEMENT**

**POLICY**

The Honolulu Police Department's fiscal management practices shall be consistent with applicable federal, state, and county laws and generally accepted accounting principles.

**PROCEDURE**

I. **FISCAL MANAGEMENT RESPONSIBILITY**

- A. As provided by the Revised Charter of the City and County of Honolulu, the Chief of Police shall have the authority and responsibility for the fiscal management of the department.
- B. While the Chief of Police retains the ultimate responsibility and accountability for the department's fiscal matters, fiscal management functions are delegated to the commander of the Finance Division (fiscal officer).

II. **FINANCE DIVISION**

The Finance Division provides financial information and fiscal analyses to elements for their operational efficiency and to help ensure that they comply with applicable fiscal management laws, policies, and procedures. The division shall perform internal audits and financial analyses as directed by the Chief of Police. The audits shall include the department's special account funds.

The Finance Division performs tasks relating to accounting, budgeting, purchasing, payroll, property and supply, and publications. The following sections outline examples of tasks in these areas of responsibility:

A. Accounting

1. Provides general fiscal direction to individuals who are responsible for departmental programs, projects, and activities.
2. Maintains accurate and timely records on the status of financial accounts.
3. Performs financial analyses and proposes solutions to fiscal problems.
4. Provides fiscal projections for financial planning and controlling the budget.
5. Balances and closes accounts in a timely manner at termination dates and initiates action to clear encumbrances and deficits.
6. Reviews reports, verifies or adjusts internal records, and notifies the Accounting Division of the Department of Budget and Fiscal Services (BFS) of apparent discrepancies in such reports.
7. Bills, collects, deposits, and/or accounts for all receipts.
8. Provides fiscal analyses and financial information in support of various annual reports.
9. Maintains financial records for grant and contract reports.

B. Budget

1. Provides financial information and fiscal analyses for (1) elements to prepare their budget documents and (2) budgets for capital improvement programs, grants, contracts, etc.
2. Reviews element/staff budget documents for accuracy (figures and calculations), proper format, and required content.
3. Prepares budgetary appropriation and allotment reports.
4. Records and maintains budgetary appropriations and allotments.
5. Recommends budgetary revisions and adjustments as appropriate.

C. Purchasing

1. Ensures that requisitions and purchase orders are accurate and complete.
2. Reviews requisitions and procurements that exceed the amounts authorized for the department.
3. Ensures that required actions are taken and prompt responses are made regarding bills of lading, delivery tags, invoices, and correspondence.
4. Coordinates with the BFS's Accounting and Purchasing Divisions so that payments are made in a timely manner to avoid late charges/interest.
5. Administers contracts to ensure that vendors perform satisfactorily and the department fulfills its obligations.

D. Payroll

1. Services all police elements on payroll matters.
2. Prepares deposits, individual financial inquiries, reimbursements, and revenue collections.
3. Processes payroll/salary adjustments for industrial and nonindustrial injury cases, interdepartmental transfers, promotions, demotions, special assignments, etc.

E. Property and Supply-Related Functions

1. Purchases, receives, warehouses, inventories, and issues property, equipment, materials, and supplies for the entire department.
2. Maintains an adequate quantity of departmental property, equipment, and supplies.
3. Maintains departmental inventories in the City and County of Honolulu Enterprise Resource Planning System (C2HERPS).

F. Publications

1. Produces departmental printing projects, which shall include reviewing camera-ready materials and recommending changes/improvements.
2. Performs all phases of bindery work, such as binding, drilling, cutting, padding, collating, stapling, and folding.
3. Maintains originals of all departmental forms.
4. Prepares necessary production reports.

G. Other Related Functions

1. Certifies the availability of funds.
2. Attends meetings that affect financial accounts.
3. Assists elements with special studies by providing financial information.



SUSAN BALLARD  
Chief of Police

Post on bulletin  
board for one week

Policy first issued  
June 18, 2002