SPECIAL ACCOUNTS

POLICY

Special account funds obtained from the department's Finance Division shall be maintained, controlled, and reported in accordance with this directive.

PROCEDURE

I. USE OF SPECIAL ACCOUNTS

Special account funds are to be used only for investigative expenses in the City and County of Honolulu. When possible, regularly budgeted funds with proper requests and approvals should be used instead of the special accounts.

II. PROCEDURE

A. To create an element's special account, a Request for Police Special Account, HPD-310 form, must be submitted through channels.

B. Upon receipt of the approved request, the Finance Division will process a check and notify the requester upon preparation of the check.

C. Once the element establishes a special account, an Expenditures From Special Account, HPD-280A form, must be prepared by each person spending funds. These forms shall be retained in the element and kept with a copy of the related Special Account Summary, HPD-280 form.

D. A Special Account Summary, HPD-280 form, must be prepared and submitted to the Finance Division monthly, even if there has been no expenditure during the period. This form shall be created and submitted within five business days following the reporting period. A copy of this form shall be retained in the element that originates it.
E. If additional funds are required, an additional Request for Police Special Account, HPD-310 form, must be submitted through channels. The account's current balance should be indicated in the explanation of how the funds will be used.

F. Additional custodians of accounts must submit separate requests for police special account forms.

III. REVIEW

The commander or executive officer of the element utilizing the special account shall be responsible for reviewing the account and reconciling any cash funds on hand at least monthly.

[Signature]
SUSAN BALLARD
Chief of Police

Post on bulletin board for one week

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