

MAUI COUNTY POLICE DEPARTMENT

GENERAL ORDERS
CHAPTER 104
ADMINISTRATIVE SUPPORT

Effective date: 06/18/19

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Rescinds: GO 104.3 (12/09/02)

New Materials Underscored

Accreditation Standards: 17.1.1, 17.2.1, 17.2.2, 17.4.1

FISCAL MANAGEMENT
G.O. 104.3

I. PURPOSE

To identify the authority and responsibility for the fiscal management of the Department to include the establishment of guidelines for its functions.

II. POLICY

To maintain fiscal management practices consistent with applicable federal, state and county laws, and generally accepted accounting principles and standards.

III. DEFINITIONS

ENCUMBRANCE: A commitment in the form of purchase order, contract, salary accrual, or similar item that will become payable when goods are delivered or services rendered.

FISCAL YEAR: A financial period of twelve months to which revenues, appropriations and expenditures are referred for accounting purposes. The fiscal year for the Maui County Police Department begins July 1 and ends June 30 of the following calendar year.

UNENCUMBERED BALANCE: The part of an appropriation or allotment that has not been committed and is thus available for expenditure.

IV. FISCAL MANAGEMENT RESPONSIBILITY

- A. The effective management of any organization requires the proper handling of revenue funds and expenditures. The Charter for the County of Maui provides that the Chief of Police shall have authority and responsibility for the fiscal management of the police department.
- B. While the Chief of Police retains the mandated responsibility, the management related duties are delegated to the Business Administrator. All fiscal management activities shall be performed in accordance with the accounting, auditing, financial and purchasing procedures of the County of Maui, which includes applicable Hawaii Revised Statutes and U.S. Government regulations.

- C. Internal audits and financial analysis will be performed by Administrative Services as directed by the Chief of Police. Audits will include the Department's confidential funds.

V. COMMAND LEVEL PARTICIPATION

To increase the value of input and to enhance coordination in the budget process, all bureau and division commanders within the Department are required to participate in the development of the Department's budget. The Chief of Police requires that command level personnel prepare budget requests with adequate justification for the continuation of current expenditures and for additional funding amount or programs.

VI. WRITTEN RECOMMENDATIONS

- A. All bureau and division commanders shall submit to the Business Administrator all budgetary recommendations projected for the upcoming fiscal year one month prior to the deadline imposed by the County Budget Director. It shall be the responsibility of the Business Administrator to prepare the final operating budget request for the Department.
- B. Budget recommendations shall be based on operational and activity needs analysis. The recommendations concerning personnel resources should be logical and necessary outcomes of analytic and programmatic activities. In addition to assessment of future personnel needs, the analysis should include an assessment of presently assigned positions to ensure that positions allocated to departmental functions are appropriate.
- C. Justification must be provided for major expenditures, new positions, equipment requests, and any new programs.
- D. Budget requests should identify how it relates to the program goals and objectives.

VII. BUDGET PROCESS

- A. The Department's budget shall be prepared and presented to the Office of the Mayor each year in accordance with an established schedule.
 - 1. Budget requests shall be prepared in accordance with guidelines established by the Office of the Mayor in the form of program budgeting.
 - 2. Budget requests shall be grouped according to the uniform classification of accounts as established by the Maui County Department of Finance for the Police Department.
 - 3. Budget requests are reviewed, revised and approved by the Office of the Mayor for transmittal to the County Council via the Mayor.
 - 4. The County Council reviews and may revise the Department's budget request.

5. The County Council's approved version of the budget may be subject to veto by the Mayor.
- B. After the budget ordinance is passed by the Maui County Council, budget funds are appropriated.

VIII. MONTHLY ACCOUNTING REPORTS

- A. The maintenance of accounts and records shall be in accordance with applicable laws, generally accepted accounting principles, and shall be maintained in sufficient detail to permit an annual audit.
- B. The Department of Finance is responsible for establishing and maintaining an accounting system that includes provisions for monthly financial status reports indicating the following:
1. Initial appropriation for each account;
 2. Balances at the commencement of the monthly period;
 3. Expenditures and encumbrances made during the period;
 4. Unencumbered balance, and
 5. Detailed transaction listing of activities.

NOTE: Each appropriation and expenditure shall be classified according to function, organizational component, activity, object and account. Expenses occurring in the fiscal year shall be vouchered and charged to the budget for that year.

- C. The monthly status reports shall be forwarded to the Office of the Chief of Police and Police Commissioners. The reports shall be reviewed by bureau and division commanders for propriety and funding restraints.
- D. Administrative Services shall maintain a file containing the monthly financial status reports and prepare internal reports as needed and external reports as requested and approved by the Chief of Police.
- E. All financial reports for grants are prepared and submitted by the Accountant in accordance with grant provisions.
- F. Administrative Services shall maintain fiscal records essential for the financial management of its assets.

IX. PAYROLL FUNCTION

- A. The Departmental Personnel Clerk of the Administrative Services Section maintains department forms, records and reports pertaining to payroll by establishing payroll files for individual personnel of the department. Each shall contain records necessary to substantiate, at a minimum, the following:
1. Date of initial employment,
 2. Component of assignment,
 3. Pay grade,
 4. County fund contributions,
 5. Timesheets,
 6. Meal claims,
 7. Overtime requests,
 8. Vacation, Sick Leave and CTO balances,
 9. Leave requests,
 10. Worker's Compensation computations,
 11. Temporary assignments,
 12. Family Leave requests
 13. Other Differentials, and
 14. Hazardous Pay requests
- B. All payroll transactions shall be made only upon receipt of proper authorization. Authorization generally should flow from each bureau commander. However, payroll deductions, including income tax and withholding are processed via Workday for Transmittal to the Finance Department.
1. Personnel shall be paid in accordance with established collective bargaining contracts or in accordance with the County of Maui Executive Orders.
 2. Deductions and matching contributions for social security shall be made in accordance with the Federal Insurance Contribution Act.
 3. Income tax withholding shall be in accordance with the Internal Revenue Service Code and Hawaii State Tax Code based on the withholding status declared by the

individual or amounts determined by the individual.

- C. The Departmental Personnel Clerk performs pre-audit functions to ensure properly prepared payroll timesheet transmittals for payments.
 - 1. Efforts are made to ensure the employee is paid in accordance with collective bargaining unit contracts.


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Chief of Police