

POLICE GENERAL ORDERS

CHAPTER 13

FINANCE

6/00

13-01 Incidental Expenses Sub-imprest Accounts

16/17

At the start of each financial year, STA FC shall authorize on behalf of the Commissioner such officers as may be necessary to operate sub-imprest accounts for incidental expenses and the amount permitted in each case.

2. All sub-imprests must be retired at the end of each financial year. Upon retirement of sub-imprest, the unspent balance of the sub-imprests together with all relevant documents including G.F. 48, G.F. 51, CSBF 723, receipts and invoices should be returned to STA FC.

3. All sub-imprests shall only be used for the purposes specified in the written authority given to the holder operating the sub-imprest.

4. All cash purchase of stores or services shall comply with rules stipulated in Stores and Procurement Regulations (SPR 265(a) & SPR 290(a)) and relevant Force Policies.

15/18

13-03 Rewards and Special Services Vote

Rewards and special services sub-imprests shall only be used for expenditure for services of a confidential nature, the purpose and particulars of which cannot be disclosed in the public accounts. Payments shall be made by the sub-imprest holder personally or through a responsible police officer. The sub-imprest holder shall satisfy himself that all payments are justified and properly supported and are made in accordance with RSS Sub-imprests Control Procedures over Expenditure.

13-04 Overspending

16/17

An officer operating a sub-imprest, or other public account, shall not overspend the account. Application can be made with justification to STA FC to increase the sub-imprest amount if it is not enough to cover at least 1.5 months' expenditure.

13-07 Official Receipts

14/10

15/22

16/23

Any money paid in to a police station, a vehicle detention centre or a collection office, etc. shall be acknowledged by a receipt printed by a cash register/computerized system for the receipting of money, or an official receipt signed by an officer authorized by the Commissioner to sign such a receipt on his behalf. For manual receipt other than fixed fee receipt, two officers should be concerned in the issuance, one officer should prepare the receipt and the other officer should sign it.

16/17 **13-08 Procurement of Goods and Services**

All procurement of goods and services should comply with Force Policies and relevant rules stipulated in the Stores and Procurement Regulations.

11/00
14/10
16/17
15/22 **13-09 Safe Custody of Public Moneys and Valuables**

All cash, and cheques which are pending payment into the bank or Treasury, stamps, prepaid tickets and other valuables of any kind received by public officers must be deposited as soon as possible in a Government safe or strong room, and must not be left in a repository of inferior security standard.

13-10 Handling of Non-Government Funds

Proper accounts shall be kept for all non-Government funds operated within the Force.

13-11 Loss of Cash (including Non-Government Funds) and Valuables

An officer discovering the loss of cash, stamps, prepaid tickets or valuables under police custody (including non-Government funds operated within a Police Formation) shall make an immediate report to the DVC/ADVC or equivalent in other Formations.

14/10
16/23 **13-13 Government Expenditure**

The control of expenditure of the sums of money voted annually for the Police Force in the Appropriation Ordinance is the responsibility of the Commissioner.

11/11 2. All expenditure should be incurred only in strict compliance with the Financial and Accounting Regulations and other instructions issued by the Secretary for Financial Services and the Treasury and the Director of Accounting Services.

3. All officers are forbidden to incur expenditure or enter into any commitments unless they have the standing authority or the special authority of the Commissioner or the Financial Controller to do so.