

SUBJECT:	SPECIAL FUNDS
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SPECIAL FUNDS AND PAYMENTS TO SOURCES OF INFORMATION

- A. Special Funds are maintained by the Financial Services Section of the Department of Justice. The funds are issued to the Assistant Director of Field Operations upon written request by the Director. The Assistant Director of Field Operations allocates the funds to the Special Agents in Charge or designee. The Special Agents in Charge, or designee, will issue funds to Agents as needed in conducting investigations. Each person in this process is the Accountable Agent and as such is responsible for the legitimate expenditure and accurate accountability of these funds.
- B. Expenditures may be made from the Special Investigation Fund at the discretion of an individual Agent in accordance with the guidelines set forth in this section. The Agent is accountable for each expenditure and must be able to justify the propriety and necessity of the expenditure.
- C. Expenditure Restrictions; Payments to non-Bureau personnel restricted as follows:
 - 1. All payments to a source of information must be witnessed. Payments of \$500.00 or less may be witnessed by another law enforcement officer. Payments in excess of \$250.00 up to and including payments of \$500.00 must have prior approval from an Agent in a grade of at least an Assistant Special Agent in Charge. The individual approving the payment must sign and date the Form SBI-38 indicating prior approval.
 - 2. Payments in excess of \$500.00 but less than \$1,000.00 must have prior approval from an Agent in a grade of at least an Assistant Special Agent in Charge. The individual approving the payment must sign and date the Form SBI-38 indicating prior approval. Payment may be witnessed by any Bureau Agent.
 - 3. Payments of \$1,000.00 but less than \$2,000.00 must have prior approval from an Agent in a grade of at least a Special Agent in Charge. The individual approving the payment must sign and date the Form SBI-38 indicating prior approval. Payment must be witnessed by an Agent in a grade of at least Assistant Special Agent in Charge.
 - 4. Payments of \$2,000.00 or more must have prior approval from an Agent in

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a grade of at least an Assistant Director. The individual approving the payment must sign and date the Form SBI-38 indicating prior approval. Payment must be witnessed by an Agent in a grade of at least Special Agent in Charge.

5. Each eighth payment an Agent makes to a particular source of information must be witnessed by another Agent. It is the responsibility of the individual Agent making the payment to a particular source of information to indicate on the Form SBI-40 the actual number of payments the individual Agent has made to that particular source of information.

SPECIAL FUNDS RECEIPTS

- A. A receipt (SBI-40) will be completed for all special funds expenditures or transfer of funds from one Agent to another.
 1. Paragraph (1): Will be completed when money is transferred from one Agent of the Bureau to another.
 2. Paragraph (2): Will be completed when an actual purchase is made of any type of evidence. The dollar figure is to be the exact amount of Bureau funds expended in the purchase. Any other related expenditures will be shown in the appropriate paragraph. The individual actually making the purchase will be shown, regardless of whether it is made by an Agent or someone acting in the employ of an Agent. The amount and type of evidence purchased will be indicated. Note: In those instances where special funds are expended for evidence and immediately recovered, e.g., a buy-bust, and the prosecuting attorney agrees the special funds are not to be retained as evidence, it will not be necessary to include this expenditure on a Special Funds Receipt as it will be reflected in the 11-A.
 3. Paragraph (3): Will be utilized to reflect expenses incurred that are necessary to be paid in a manner that will not compromise the identity of the undercover operative or the existence of the investigation. With prior approval from the

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appropriate Assistant Director, this paragraph can also be used to reflect payment of funds to other law enforcement agencies. The justification for each expenditure in Paragraph (3) is to be documented on a Special Funds Accounting Report (SBI-38). The justification should include details of the transaction, i.e.; why necessary, exact location of expenditure, what purchased. When feasible, receipts will be attached.

4. Paragraph (4): Will be completed when actual payments are made to sources of information, directly or indirectly, for information received or expenses incurred by the source of information while assisting in an official Bureau investigation. Recipients are encouraged to sign their real names in the appropriate place indicated by "signature." Agents will either print or type alphabetically the amount of monies issued. The payment number should also be alphabetically printed or typed on the form. The blue copy of the form should be maintained by Agents witnessing the transaction for their personal records. The Agent will use the appropriate code number for the source of information when justifying the expenditure in a Special Funds Accounting Report (SBI-38). The code number for the source of information will be entered under recipient of funds on the Special Funds Monthly Report (SBI-43).

EXPENDITURE JUSTIFICATION

All expenditures will be fully explained in written reports. Expenditures involving the purchase of evidence will be explained in an investigative report (SBI-11A). Special investigative expenses and payment of funds to non-Bureau personnel by true name or code number will be explained in a Special Funds Accounting Report (SBI-38). When a payment is made to a source of information, the code number of that source is to be included on the Special Funds Accounting Report. Each such report will be given a file number consisting of the Agent's numerical designation, the letters SFA, and the report sequential designation. (For Example: 99-SFA-11 would indicate the 11th Special Funds Accounting Report submitted by Agent 99). This sequential number continues from year to year. The report will be submitted in duplicate to the

Special Agent in Charge who will approve same, attach the canary copy of the receipt, and forward it to the appropriate Assistant Director.

A Special Funds Monthly Report (SBI-43) will be submitted each month indicating all Special Funds transactions for the previous month. The original (white) and the canary copy will be approved by the Special Agent in Charge, or designee, by the 5th working day of each month and forwarded to the appropriate Assistant Director by the 10th working day of each month. The pink copy will be retained in the District Office. The gold copy will be retained by the accountable Agent. The "code" column reflects the number of the paragraph(s) explaining the transaction on the Special Funds receipt (SBI-40). The original (white) of the Special Funds receipts used for the month will be attached to the original Special Funds Monthly Report. The second copy (canary) of the Special Funds receipts used and the Special Funds Accounting Reports (SBI-38) will be attached to the canary copy of the Special Funds Monthly Report. The third copy (pink) of the Special Funds receipts will be attached to the District Office copy of the Special Funds Monthly Report.

- A. Any non-SBI funds received or expended by SBI personnel shall be documented on SBI Form 83 (SBI-83) and completed within 24 hours.
- B. Non-SBI funds received by SBI personnel should be received for a specific case and the transaction should be completed on one form leaving a \$00.00 balance.
- C. Exceptions: If a department provides SBI Agents funds other than for a specific case, the Agent shall report the funds to the Special Agent in Charge. The Special Agent in Charge, at their discretion, may then receive the funds and dispense them to the Agent on an as-need basis using the SBI-83.
- D. The form shall be completed in duplicate, the original maintained in the District/Section/Unit Office, and a copy maintained by the Agent. (A copy may be given to the contributing department).

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- E. A copy of any other department's receipt, which was signed by the Agent, shall be attached to the SBI-83.
- F. Agents shall adhere to the same procedural guidelines and expenditure restrictions as outlined in "Special Funds and Payments to Sources of Information," Chapter 29.