

Hand Receipts

Resources:

- See 02-02.02 Forms and Instructions for example of a [Hand Receipt Log](#)

Policy:

1. Three part hand receipts issued by the Administrative Office should be used. Each hand receipt book should include 25 receipts per book.
2. As hand receipt books are distributed to court personnel for use in a court office, they should be reviewed to ensure all receipts within each book are in numerical order. At any time a receipt is found to be missing, it must be reported to AOC Finance. The court should determine if it is missing due to an error when the book was printed or if the receipt has been torn out of the booklet. If the hand receipt has been torn out of the book and is unaccounted for, report the incident to local court management as possible misuse warranting further investigation.
3. AOC Finance will keep a distribution log of books issued to authorized employees from court districts/offices. The Clerk of Court will inform AOC Finance when books need to be picked up, and by whom. This list will document the numerical sequence of hand receipt books issued, the date issued, and the employee receiving the books.
4. A designated employee (Hand Receipt Custodian) must maintain a log of all hand receipt books, reflecting the date received from AOC, as well as beginning and ending receipt numbers. Once assigned to a cashier, the date assigned, and the name and signature of the clerk shall be recorded. In an emergency situation, hand receipt books can be transferred to another court, provided that the hand receipt custodian for both sites record the date this occurred and the books involved. A hand receipt book placed in the COOP locked device shall be assigned to the Court Executive or designee. Access to the hand receipt book inventory should be restricted to the Custodian.
5. Each cashier shall be assigned and responsible for a book of pre-numbered hand receipts. The hand receipt book must be kept secure (in locking device) and used only by the assigned cashier. As long as unused hand receipts remain in a book, the book can be assigned to multiple users. However, the book must be reviewed when each assigned clerk turns it in to the custodian (make note on the hand receipt log) to ensure all hand receipts issued and funds collected have been accounted for.

6. Hand receipts may only be issued to receipt a court-related payment when the computer is non-functioning or unavailable. Payment must be entered into the CORIS/CARE system at the court location where the hand receipt was issued. Refer to [Section 02-12.00](#) Payments for Other Courts. (Note: Payments made by a defendant coming directly from court could be receipted to 'Cash Bail'). See [Legal Opinion 5/14/2010](#)).
7. Give the original receipt to the payer. Retain the second (yellow) copy in the cash drawer with the day's money. Keep the third (pink) copy in the receipt book.
8. If a hand receipt is skipped or spoiled, all three hand receipt copies should be marked "VOID" and retained in the hand receipt book in numerical and date sequence.
9. Hand receipts must not be altered after they have been issued. Adding information to note corrections to name spelling or case number is not considered altering a receipt.
10. All payments are to be deposited within three business days of receipt by the court. If a hand receipt cannot be entered into the computer within three business days, deposit the payment on a separate deposit slip.
11. Hand receipts must not be completed for credit card payments.
12. The court accountant must compare each hand receipt issued (yellow copy) daily to the attached computer receipt for agreement. (A sample of 25 issued hand receipts are sufficient to review when more than 25 hand receipts have been issued on a given day.)
13. Quarterly and semiannual reviews are to be conducted as per Section 02-02.01 Hand Receipt Review.

Procedures:

Responsibility Action

Appellate/District/Juvenile Courts Hand Receipt Custodian

1. Issue to each cashier clerk a hand receipt book containing a predetermined number of hand receipts.
2. Maintain a log of all hand receipt books, including the date received from AOC Finance Department, the beginning and ending receipt numbers, the date issued, and name and signature of the responsible cashier.
3. The Hand Receipt Log should contain the following:
 - a. Date Received: Enter the date hand receipt books are received from the AOC.
 - b. Beginning Receipt #: Enter the number of the first hand receipt in the book.
 - c. Ending Receipt #: Enter the number of the last hand receipt in the book.
 - d. Initials of custodial clerk.
 - e. Date issued to cashier/clerk.

- f. Cashier/Clerk's initials.
- g. Date returned to custodian.
- h. Initials of custodial clerk.
- i. Date hand receipt book destroyed per the record retention schedule.

Clerk

- 4. Secure hand receipt book(s) when not in use.
- 5. When a handwritten receipt is completed, it should reflect the:
 - a. Court location;
 - b. Date issued;
 - c. Case number;
 - d. Defendant/Litigant's name;
 - e. Received from (if different from defendant/litigant);
 - f. Payer's address or Phone number
 - g. Payment amount;
 - h. Payment type and check/money order number, if applicable
 - i. Issuing clerk's signature (initials).
- 6. The original receipt (white) is given to the payer at the time of payment. If a copy of the computer receipt is not attached, ensure the transaction /receipt number is reflected on the yellow and pink copies. The second copy (yellow) is turned in with the cashier's cash count form or with the daily accounting records on the date receipted. The third copy (pink) must remain permanently bound in the hand receipt book.
- 7. As soon as possible, the clerk who issued the hand receipt should receipt the payment on the computer. If a clerk other than the clerk who issued the hand receipt must receipt the payment on the computer, the clerk receipting the payment should sign and date the hand receipt (yellow and pink copies) below the issuing clerk's signature line to document the transfer.
- 8. If a computer receipt cannot be generated the same day as issued, secure monies in a safe or locking device. If funds cannot be receipted within three business days, the monies must be deposited on a separate deposit slip.

Deposit Clerk

- 9. When funds cannot be receipted on the computer and deposited within three business days:
 - a. Deposit payments as they should be applied to the revenue or trust account. Payments that cannot be distinguished as trust or revenue should be deposited to the trust account.
 - b. Note on the deposit slip that payments were receipted by hand and not entered on the computer at time of deposit.

- c. When hand receipt payments are receipted on the computer later, adjust previous deposits, if necessary.

Accountant

10. Monitor deposits of hand receipts made before computer receipt until all items have been receipted on the computer. Computer receipt will be verified on subsequent Cashier Total Reports and Transaction Detail Reports or Receipt Listing.
11. Daily: After daily cutoff (Appellate) or Final Journal Cutoff (District/Juvenile), the court accountant will compare each issued hand receipt to the Transaction Detail Report (District) or the Hand Receipts Transactions CARE report (Juvenile) for agreement. Both receipts should display the same case #, defendant name and/or payer name, payment type, and amount. The court accountant shall initial the right hand corner of each hand receipt (yellow copy) to document the review. (A sample of 25 issued hand receipts is sufficient to review when more than 25 hand receipts have been issued on a given day.)