

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **July 18, 2012**

07 Purchasing

- Renamed Section 07-06.00 Planners to [“Mobile Devices and Planners”](#). Complete rewrite of this section includes the merger of Section 07-07.00 cell phones which has been deleted.

The Court's Accounting Manual was last updated: **July 1, 2012**

Additional steps are required to email a section of the Accounting Manual through Google Mail. Click [here](#) for instructions.

01 General Information

- [01-01.00 Records Retention](#). With the ability in CARE to run end of day accounting reports separately now (change from Brio to .pdf format) the juvenile court can proceed just as the district court to store only certain accounting reports in hard copy form. Particular reports can be reviewed 'online' storing only the “Journal Review Checklist” form as proof of the documented review. Refer also to [Section 03-03.00 Journal Closing](#) for specific online review information.
- [01-06.00 Separation of Duties](#). [Model updated](#) reflecting the date of 6/19/2012. The Personnel/Payroll cycle and Juvenile RWF process updated.

02 Receipting

- [02-02.00 Hand Receipts.](#) When completing a hand receipt, ensure the check or money order number is recorded.
- [02-03.00 Mail Payments.](#) Policy now states that no checks coming through the mail log should be photocopied.
- [02-03.01 Reconciliation of Mail Payments.](#) Reference made to the new process for reviewing reports online (utilizing the “Journal Review Checklist” option) has been added. Other areas affected: review process for adjustments ([Section 02-13.01 Adjustments](#)) and transaction reversals.
- [02-04.00 Credit Card Payments.](#) Policy reiterated that if credit card information comes through the mail, the number should be destroyed once receipted.

- [02-04.01 Credit Cards Used for Cash Bail.](#) Bail ordered refunded shall be released to the defendant or person posting the bail or as directed by the court. [See Legal opinion](#) dated 2/2/2012. Wording also changed in Section 06-01.01 [Guidelines for Releasing Trust Money.](#)
- [02-08.00 Overpayments.](#) Process added when dealing with a cash overpayment and change can not be given. Also clarifies the difference between an overpayment versus an overage.
- [02-10.00 Revenue codes.](#) Added “SX” code (\$125 fee) for Offender Registry Petition to Revenue [Distribution Codes chart](#) and [District Fee Chart](#) as a result of HB 13.
- [02-13.00 Adjustments.](#) When a probation officer authorizes money converted to hours or a reduction in the non-judicial amount owed, either a form or [new NJ Agreement](#) is completed to support this change.
- [02-18.00 AOC Payments.](#) With the ability for the Education Department to accept credit card payments online, reference to this new receipting process has been added. Both the

XChange and Education systems are monitored by the respective departments. See also [02-18.01 AOC Receipting](#).

03 Daily Balancing

- [03-02.00 Appellate Deposit Procedure](#). Updated the procedures the Appellate Court follows in preparing the deposit. See also [03-01.00 Cash Count Process](#).
- [03-04.02 Disputed Credit Card Payments](#). For payments that have been disputed and the court has received a “Reversal Acceptance Notification,” an *additional 45 days* hold of trust monies is required. [Legal opinion](#) supports this additional wait period, even if it goes beyond the 60 day restitution payout requirement. See also amendments to 06-01.01 [Guidelines for Releasing Trust Money](#).
- [03-06.00 Revenue Reporting](#). A link has been added for specific [‘how to’ instructions](#) in completing the Revenue Report/Deposit slip Reconciliation form. Completed examples for [District](#) and [Juvenile](#) Court have also been included.
- [03-07.00 Returned Checks](#). Only *one* copy of the non-sufficient fund check (NSF) is retained until collected or sent on to OSDC. A copy of the letter sent to the check issuer is the only document retained with the daily records.

04 Collections

- [04-00.00 Collections -District Court](#): Instruction added to contact the Court’s Help Desk when discovering receivable errors (i.e. no case #) on the account receivable report which can not be corrected locally.
- Since cases are not sent to OSDC before [90 days delinquent](#) unless ordered by the judge, the 60 day collection review process has been changed from “shall” to “may,” with regard to this earlier time period.
- Policy clarified regarding the holding of tax intercept/finders money. As per [legal opinion](#) (4/23/2012), only [cases with a warrant](#) (or obtained because of a warrant), require a forty

day hold as per UCA 59-10-529. See also update to Section [06-01.01 Guidelines for Releasing Trust checks](#) and [02-03.00 Mail Payments](#).

- [04-01.00 Sending Cases to State Debt Collection](#). If payment is received after a case has been sent to OSDC, the court shall mail the check back to the issuer, with a note that future payments should be sent to that office. See also Section [02-03.00 Mail Payments](#).

07 Purchasing

- [07-09.00 Forms and Instructions](#). The Sole Source form (which now includes mention of the Purchasing card) has been updated.

09 Court Interpreters

- [09-00 00 Court Interpreters](#). Rates changed as the 1% salary increase also applies to the hourly court interpreter rate.

10 Jury & Witness Payments

- [10-02.00 Witness Payments](#). Clarification added that the court is not to determine whether a peace officer is on duty. (The witness check is sent to the law enforcement address).

11 Special Funds

- [11-03.00 NJA](#). The section heading now references NJA “Agreement” rather than “Adjustment Account”.
- [11-04.00 RESTA](#).
 - Rule 7-307 was amended effective April 1, 2012. Policy allows Court Executives to approve purchases under \$250.
 - **All sites (juvenile court) are now required** to process RESTA expenditures through the state payable process (FINET). Quarterly reimbursement shall be made to the district unit by writing an RWF trust check from the court’s trust account.

12 Travel

- [12-01.00 Travel Per Diem Rates.](#) Lodging rates increased for nine cities. In-state lunch per diem increased to \$13 and out-of-state dinner increased to \$23. Private vehicle mileage rate increased and is now .555 per mile. When a state car is available, the rate is now .38 per mile.
- [12-02.00 Meal Reimbursement.](#) State Finance has adjusted the state travel times when meal per diem is allowed (adjusted by one minute.)
- [12-10.00 Forms and Instructions.](#) The majority of travel forms have been removed from within the manual as the Division of State Finance is enhancing security. Employees should access these forms from the [State Finance](#) website. Several will still be maintained on the [Courts intranet](#) page.

17 Employee Reimbursements

- [17-00.00 Employee Reimbursements.](#) Deleted requirement for '*written*' approval if an employee is to make a purchase with personal funds. Since the TCE ultimately approves the FINET payable or reimbursement is made through payroll, this eliminates additional paperwork.