

Accounting Manual Revision Notes

The Court's Accounting Manual was last updated: **March 5, 2018**

01 General Information

- **01-01.00 Records Retention.**
 - [Two other documents](#) have been added to the list of what should be scanned to the shared statewide drive.
 - The form a [trust check recipient](#) signs when a check is picked up at the court is now added to the list of documents to retain.

02 Receipting

- [02-13.00 Adjustments.](#) A handy chart has been added to help cashiers determine if a credit or an adjustment should be made to a case. See also [02-14.00 Credits.](#)

03 Daily Balancing

- **[03-02. 00 Deposit Preparation Policy.](#)** When another clerk is not available to verify/initial the deposit, the deposit preparer is to write 'sole clerk' on the slip. This is not a new procedure but needed to be emphasized in procedural sections [District 03-02.02](#) and [Juvenile sites 03-02.03.](#)
- **[03-06.00 Revenue Reporting.](#)** Juvenile weekly revenue report scans must include the "Bank Account Recap" report regardless whether there is trust owes revenue.

04 Collections

- [04-01.00 Office of State Debt Collection.](#) The OSDC web payment address has been added to the list of contact information.

06 Trust

- [06-00.00 Trust Overview.](#) How long online bank history is maintained and the ability to obtain images (such as cleared checks) has been added for information purposes.
- [06-10.00 Interest Bearing Agreement.](#) Where possible, it is preferred that a separate check for the Admin Fee be sent in with the form. This would ensure a quicker deposit into the IBA account. The form has been modified to reflect this option.
- [06-10.01 Partial and Close Interest Account.](#) Once an IBA account is closed, the final paperwork is to be scanned to the “N” drive, under the label “IBA Agreements”.
- [06-11.00 Unclaimed Property.](#) Claims for out of state that are under \$1,000 can be submitted to Utah’s Unclaimed Property. Additional clarifying states and amendments were added.

07 Purchasing

- [07-00.00 Overview and General Information.](#)
 - Small purchasing rules prohibit payments to a single vendor exceeding [\\$50,000 in a fiscal year](#) without a contract. See also [Section 09-00.00 Court Interpreters.](#)
 - [Written approval](#) for unusual purchases made with a P-card must be submitted with the reconciliation so it is scanned into FINET.
 - Policy statements that were located in Section 07-08.00 Acceptable Use of State Funds have been merged into this section. The recently created Professional Dues and Licenses section is now relabeled to 07-08.

- [Grant payments](#) are to follow state purchasing and travel policies as it relates to purchases and per diem. The most stringent rules apply. See also [Travel 12-00.00](#) and [Grant 11-07.00 sections](#).
- **07-03.00 Group Gatherings.**
 - [Refreshments](#) for swearing-in ceremonies increased to \$350.
 - [Gratuity](#) is now set at 22% which is based on the value of the food prior to the calculation of tips or delivery fee. If a delivery fee is charged, the tip should not exceed 10%. Tips are calculated prior to tax and any delivery charge.
- **[07-03.03 Retirement.](#)** Court funds should not be used to purchase refreshments when employees leave employment other than for retirement.
- **[07-04.00 Purchasing Card.](#)**
 - To comply with Separation of Duties, the same individual who orders with a purchasing card should not sign as the receiver. This receipt of acceptance is to be submitted with the P-card reconciliation and scanned into FINET.
 - P-cards can be used to secure hotel reservations, not for payment.
- **[07-06.00 Mobile Devices](#)**. As a result of HB431 that prohibits the “use of public funds for a personal use expenditure”, the practice of reimbursing for planners and \$150 toward phone purchases has been discontinued.

08 Accounts Payable

- **[08-00 00 Payment Processing.](#)** Instructional links have been added to assist with creating PRC and GMA FINET entries. Other additional instructions have been added as helpful links such as how to find an agency or state contract.

12 Travel

- [12-04.00 Miscellaneous Reimbursement](#). Airport Parking is limited to long-term parking. An actual receipt is required for amounts over \$20.

- **12-07.00 Private Vehicle Use.**
 - The quote received from the [state travel office](#) when deciding to 'drive vs fly' is to accompany the request for approval and reimbursement. This is also required if the trip is extended for vacation time. If airfare includes personal time which results in a higher price, then a personal check must be written at the time the ticket is issued.
 - Employees who travel as part of their job are required to take the [State Driving test](#) every two years whether or not they will drive a state car. Reimbursement for private vehicle mileage will not be reimbursed if this test is not completed.

17 Employee Reimbursements

- [17-00.00 Employee Reimbursements](#). To receive reimbursement for a purchase, written pre-approval must be provided along with the original receipt.