



# Judicial Council of California

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of the July 12, 2024,  
meeting.

## Subject Text

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File #: 24-086, Version: 1

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### Title

### **Trial Courts | Trial Court Financial Policies and Procedures Manual (13th Ed.) (Action Required)**

#### Summary

Judicial Council staff recommend adoption of the *Trial Court Financial Policies and Procedures Manual, 13th Edition*. The manual was last updated in 2022. It requires both substantive and nonsubstantive revisions to maintain clarity and to update and improve the existing system of internal fiscal controls in accordance with California Rules of Court, rule 10.804.

#### Recommendation

Judicial Council staff recommend that the Judicial Council, effective July 1, 2024, adopt the 13<sup>th</sup> edition of the *Trial Court Financial Policies and Procedures Manual*, which:

1. Removed the link to the Schedule of Constraints on Fund Balance supplement on the Judicial Resources Network;
2. Clarified the types of purchase card receipts that can be used in place of a goods receipt;
3. Removed references to the travel ban to states with discriminatory laws under Assembly Bill 1887;
4. Removed references to specific lodging rates for ease of policy changes via Finance Memos;
5. Revised the Petty Cash Fund Reimbursement form;
6. Removed specific meal reimbursement rates for group business meals provided at trial court or government facilities for ease of policy changes via Finance Memos;
7. Changed discretionary verbiage to match Government Code section 71386(b);
8. Added a sample Cash Change Fund Balance Form;
9. Clarified that the term “year” refers to the fiscal year unless stated otherwise. For payroll- and tax-related documents, “year” refers to the calendar year;
10. Updated the authorized list of trial court banking services to include remote deposits;
11. Updated the facsimile memo signature line for Delegation of Authority to Accept Gifts from Martin Hoshino to Shelley Curran;
12. Added language to clarify that beginning fiscal year 2024-25, the indirect cost rate proposal carry-forward adjustment will be calculated using only the prior year fiscal data;
13. Corrected footnote 2 in the Escheat procedure to indicate the noted policy does not apply to criminal fees, fines, or forfeitures;
14. Added language authorizing escheatment of unclaimed money from an eminent domain action deposited after entry of judgment that was not ordered to be deposited into the state treasury;
15. Added language authorizing escheatment of unclaimed, stale-dated, Franchise Tax Board overgarnishment refund checks; and
16. Added language authorizing escheatment of stale-dated checks issued to parties as a refund of an overpayment in criminal proceedings.

#### Speakers

Mr. Robert Downs, Branch Accounting and Procurement

Mr. Jason Lopez, Branch Accounting and Procurement