

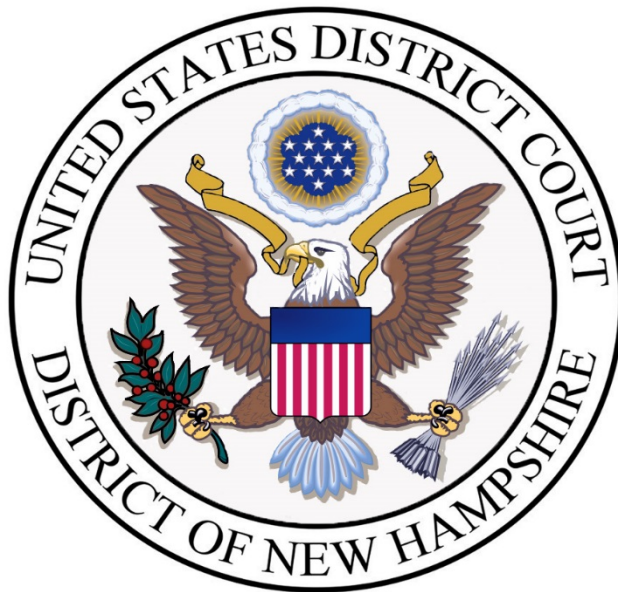
INTERNAL CONTROLS PROCEDURES MANUAL

OF THE

UNITED STATES DISTRICT COURT

FOR THE

DISTRICT OF NEW HAMPSHIRE



JANUARY 1, 2019

Contents

1.00 General.....	5
1.01 Related Documents	6
2.00 Designation of Duties	6
3.00 Reporting Fraud, Waste, or Abuse.....	8
4.00 Personal Liability of Accountable Officers	8
5.00 Collection and Receipt Processing	9
5.01 Collections/Cashiers	9
5.02 Checks/Money Orders	11
5.03 Credit Card/ACH Debit Card Payment and Receipting	12
5.04 Mail & Courier Delivery Remittance	14
5.05 Receipting Funds in CCAM-CR.....	15
5.06 Receipting Central Violation Bureau Payments	17
5.07 Receipting Wires through Treasury’s Credit Gateway System	17
5.08 Manual Receipts.....	17
5.09 Voiding Receipt Transactions	18
5.10 Payment Refunds	18
5.11 Reconciliation of Receipts	19
5.12 Deposits.....	20
5.13 Returned Payments	22
5.14 Cash Receipts Journal	23
5.15 Collection Reporting Requirements.....	23
5.16 Related Documents	24
6.00 Accounts Receivable.....	24
6.01 Criminal Debt.....	24
6.02 Bureau of Prison Payments	26
6.03 Criminal Justice Act Reimbursements.....	26
6.04 Prison Litigation Reform Act Filing Fees.....	26
6.05 Other Accounts Receivable.....	27
6.06 Related Documents	28
7.00 Purchasing Procedures	28
7.01 Procurement Authority.....	28
7.02 Procurement Procedures	32
7.03 Small Purchase Credit Card	34
7.04 Procurement Record Retention Requirements.....	37
7.05 Taxes	38
7.06 Related Documents	38
8.00 Receipt of Goods & Services/Invoices	39
8.01 Receiving	39
8.02 Acceptance.....	39
8.03 Accountable and Non-Expendable Property.....	40
8.04 Invoices	40
9.00 Payments	41
9.01 Approving Officer.....	41
9.02 Certifying Officer.....	41

9.03 U.S. Treasury's Secure Payment System (SPS)	42
9.04 Payment Procedures	42
9.05 CJA Panel Attorney Payments	44
9.06 Restitution and Criminal Debt Payments	46
9.07 Unclaimed Registry/Deposit Funds	47
9.08 Payment Cancellations	48
9.09 Missing or Stolen Checks	49
9.10 Payment over Cancellation	50
9.11 Related Documents	50
10.00 Jury Attendance and Payments	50
10.01 Jury Attendance	51
10.02 Juror Travel	52
10.03 Juror Parking	53
10.04 Juror Lodging and Subsistence	53
10.05 Juror Payment Processing	54
10.06 Juror Snacks and Meals for Deliberating Jurors	57
10.07 Juror Record Retention	58
10.08 Jury Plan	58
11.00 Registry Funds	59
11.01 Related Documents	62
12.00 Deposit Funds	62
12.01 Related Documents	63
13.00 Attorney Admission/Library Fund	63
14.00 Change Making Fund	64
15.00 External Financial Reports	65
15.01 Statement of Accountability and Transactions (AO-274)	65
15.02 Other Reports Prepared During the Month End Closing in Conjunction with the AO-274	65
15.03 Monthly Reconciliation of Deposit Funds (InfoWeb AO-0183)	66
15.04 Monthly Reconciliation of Registry Funds (InfoWeb AO-0183A)	66
15.05 Monthly Reconciliation of Unclaimed Funds Account (InfoWeb AO-0183B)	67
15.06 Accrued Expenses	67
15.07 IRS Forms 1099 and 1042-S	68
15.08 IRS Form 8300	68
15.09 Statement of Differences (FMS 6652)	68
15.10 Payment Card and Third-Party Network Transactions (IRS 1099-K)	68
16.00 Collateral Receipts Journal	68
17.00 Travel Authorizations & Corrective Salary Payments	71
17.01 Travel Authorizations	71
17.02 Travel Planning	72
17.03 Travel Reimbursement	73
17.04 Corrective Salary Payments	74
18.00 Use of Government Travel Credit Cards	74
18.01 Related Documents	77
19.00 Physical Safeguards and Security	77
19.01 General Security	77

19.02 Vault/Safe Security	78
19.03 Keys and Access Cards	79
19.04 Employee Identification Cards	80
19.05 Postage Meter Controls	80
19.06 FedEx and UPS	82
19.07 Financial Systems Security	83
19.08 Related Documents	84
20.00 Property Management	84
20.01 Duties of Custodial Officer and Disposal Officer	84
20.02 Court Property	86
20.03 Custody and Control of Court Property	87
20.04 Return, Exchange, or Swap of Court Property	88
20.05 Disposal of Court Property	89
20.06 Damaged, Loss, Destroyed Court Property	90
20.07 Related Documents	91
21.00 Human Resources Policies and Procedures	91
21.01 Time and Attendance	91
21.02 Personnel Files	95
21.03 Fair Employment Practices	96
21.04 Teleworking	97
21.05 Miscellaneous	98
21.06 Related Documents	98
22.00 Computer Security	98
22.01 General	98
22.02 Procedures for Official Social Media Accounts	100
22.03 Related Documents	101
23.00 Budget Policies and Procedures	101
23.01 Budget Management	101
23.02 Budget Approval	103
23.03 Commitments and Obligations	104
23.04 Reprogramming of Funds	105
23.05 Electronic Status of Funds Report	105
23.06 Timeliness of Budget Transaction Entries	106
23.07 Related Documents	106
24.00 PACER Usage	106
25.00 Internal Controls Review and Assessment	107
26.00 Disclosure of Guide Contents	108
27.00 Effective Date	108
28.00 Attachments	109

1.00 General

The General Accounting Office's *Standards for Internal Control in the Federal Government*, GAO-14-704G, defines internal controls as a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the following objectives are achieved: effectiveness and efficiency of operations; reliability of financial reporting; and compliance with applicable laws and regulations. *Id.* at 5. The Internal Controls Procedures Manual for the District of New Hampshire ("Internal Control Manual") sets out the methods, procedures and responsibilities of clerk's office personnel to comply with financial management policies and regulations set forth in the *Guide to Judiciary Policy* ("*Guide*") and other established business processes of the court.

The clerk of court is responsible for establishing and maintaining written internal controls procedures, which are set forth in this Internal Control Manual. The clerk of court, or his designee, shall review the implementation of these procedures at least annually. The self-assessment tool developed by the AO is utilized to fulfill the requirement for an annual internal control assessment. [Guide, Vol. 11, Ch. 1, § 180.45.20](#). In addition to the self-assessment tool other periodic tests of compliance as described in the Calendar Year Audit/Reporting Deadlines are conducted throughout the year. [Attachment A](#). The results of these internal audits shall be documented. If any deputy clerk discovers a deficiency in these internal control procedures or the manner in which they are being implemented or adhered to, the deputy clerk shall notify the clerk of court immediately.

Each clerk's office employee has signed an acknowledgment of accountability and declaration that the employee has read and fully understands his or her respective duties as outlined in the Internal Control Manual. [Attachment B](#). New clerk's office employees shall also be provided with the Internal Control Manual and shall also sign an acknowledgment of accountability and declaration. An error in compliance with these procedures may be a basis for disciplinary action and may result in personal liability. In any emergency or unusual circumstance warranting a deviation from these procedures, the deputy responsible shall obtain the prior approval of the clerk of court or chief deputy clerk. A deputy clerk acting pursuant to such authority shall not be charged with failure to comply with these procedures.

The procedures set forth in this Internal Control Manual provide for the segregation of duties and responsibilities. Segregation of duties will always be maintained on at least an individual transaction basis. The court uses the JIFMS Internal Control Evaluation ("ICE") application to evaluate roles assigned to court unit employees against separation of duty rules to identify any existing separation of duty conflicts. Any conflicts are remedied through reassignment of conflicting roles or, due to the court unit's small staff size, through approved compensating controls that compensate for the increased risk. The names of persons specially designated within this manual are listed in [Attachment C](#).

This manual supersedes all previous directives, policies, and procedures to the contrary issued by the court.

1.01 Related Documents

[Attachment A](#)

[Attachment B](#)

[Attachment C](#)

Calendar Year Audit/Reporting Deadlines

IC Manual Sections for Staff Review

Designation of Court Personnel

2.00 Designation of Duties

- A. **Chief Judge:** The Director of the Administrative Office ("Director") serves as the administrative officer of the courts under the supervision and direction of the Judicial Conference. All authorities of the Administrative Office are vested in the Director, who may delegate them to others, such as the chief judge of each judicial district. [28 U.S.C. 602\(d\)](#) and [Guide, Vol. 1, Ch. 6 § 610.20](#). The AO Director has delegated certain financial management authorities (e.g., finance and budget, procurement, property management, human resources) to the chief judges. [Guide, Vol. 13, Ch. 1 § 130.30\(a\)](#) and [Guide, Vol. 14, Ch 1 § 120.20.10\(b\)](#). As the chief presiding officer of the court and the individual who acts on its behalf, the chief judge is responsible for the oversight of delegated authorities within the court and may redelegate these authorities to others in the district. All authorities delegated by the chief judge shall be in writing and kept on file within the clerk's office.
- B. **Clerk of Court:** The clerk of court is, by law and by virtue of his appointment, the financial officer of the court and, as such, is delegated and authorized by the chief judge to perform all financial duties and is responsible for all fiscal operations of the court. The clerk of court has, in turn, assigned certain financial responsibilities to others in the district. The chief deputy clerk temporarily assumes all the powers of the clerk of court in his absence.
- C. **Financial Payment/Approval Officers**
1. **Approving Officers:** An approving officer is an employee or officer designated to apply the first-level approval to payment vouchers. [Guide, Vol.13, Ch.1 § 110.40](#). The approving officer represents that payment requests are legal, proper, correct, supported by adequate documentation, and ready for certifying officer approval. [Guide, Vol 13, Ch. 4 § 420.10\(a\)](#). Approving officers are required to complete Certifying Officer Accountability and Appropriations Law for Certifying Officer training courses. The Certifying Officer Accountability training course must be retaken every two years as a refresher.
 2. **Certifying Officers:** The Director has designated the court unit executive--who in this district is the clerk of court--as a certifying officer. A certifying officer applies second-level approval to payment vouchers certifying that a payment is legal, proper, and correct. [Guide, Vol. 13, Ch. 1 § 110.40](#). A certifying officer is an accountable official who can be held personally liable for the accuracy of a payment initiated by a court unit. *Id.*

The clerk of court may designate certifying officer authority to staff members and any such designation must be individually documented and limitations of authority made clear. In making these designations, the clerk of court as the certifying officer can only designate the duties and not the responsibility or the liability associated with improper payments. [Guide, Vol. 13, Ch. 4 § 420.30\(d\)](#). Certifying officers are required to complete Certifying Officer Accountability and Appropriations Law for Certifying Officer training courses. The Certifying Officer Accountability training course must be retaken every two years as a refresher.

- D. **Financial Administrator:** The financial administrator is responsible for the day-to-day financial operations of the court, including the verification, reconciliation and reporting of funds in custody of the court. The financial administrator also maintains control of all receipts, deposits, accounting procedures, disbursements, records and reports, overseeing compliance with all financial regulations and providing access to the financial vault. Additionally, the financial administrator is responsible for processing travel vouchers for payment, criminal debt management, and maintaining the control accounts and subsidiary ledgers.
- E. **Reconciliation Clerk:** The reconciliation clerk is responsible for the daily cash out and joint reconciliation with individual cashiers as well as securing the funds in the vault pending actual deposit.
- F. **Deposit Clerk:** The deposit clerk is responsible for scanning checks each day and preparing monies for deposit whenever the accumulated cash totals more than \$5,000. Only individuals designated by the clerk and who have been identified and assigned roles as a deposit clerk shall perform the role of the deposit clerk.
- G. **Cashiers:** The cashiers are accountable officers responsible for the intake of cash, checks, money orders, credit cards and other negotiable instruments. They are accountable for all funds in their possession and shall be expected to make up the difference should a shortage occur. [Guide, Vol. 13, Ch. 1 § 110.40](#). Designations of the cashiers shall be in writing. *Id.*
- H. **Mail Clerks:** The mail clerks are responsible for opening all mail addressed to the clerk and are responsible for preparing a check log for checks, money orders, and cash received in the mail. Designations of the mail clerks shall be in writing.
- I. **Procurement Specialist:** The procurement specialists are responsible for assuring all purchases made are in accordance with applicable laws and regulations, including the completion of purchase orders and certifying that all items received match the applicable invoice. The procurement personnel must complete the necessary training for certification levels of procurement authority delegated by the chief judge and clerk of court.

- J. **Vendor Administrator:** The vendor administrator. publishes data from the System for Award Management (SAM) Connector for automated vendor entry into JIFMS and enters vendors manually into JIFMS using the MANL request form transaction. *JIFMS Vendor Administration Overview Training Introduction, 9/14/15*. The vendor administrator does not certify bills for payment.
- K. **Jury Administrator:** The jury administrator, administrative deputy clerk, and intake deputy clerks are authorized to record paid attendance, meals and lodging expenses for grand and petit jurors in the Jury Management System (JMS) and to confirm attendance of jurors. The jury administrator and administrative deputy clerk are also responsible for submitting jury payroll for certification and for producing jury reports generated through JMS.
- L. **IT Security Officer:** The IT Security Officer is responsible for implementing and enforcing IT operating systems and applications security policies and procedures to ensure the confidentiality, integrity and availability of this district's automation systems.
- M. **Backups.** Any reference to a person by title (e.g. clerk of court, mail clerk, financial administrator) refers as well to the person's backup, unless evident from the context of the reference.

3.00 Reporting Fraud, Waste, or Abuse

The chief judge has a leadership role in court management and stewardship of resources. The chief judge is responsible for ensuring that the court is administered effectively and efficiently, in compliance with statutes and with Judicial Conference and circuit judicial council policies, and following judiciary procedures. As a consequence, the chief judge has the authority and responsibility to ensure that allegations of fraud, waste, or abuse are appropriately addressed. [Guide, Vol. 1, Ch. 14, § 1420.30\(a\)](#). Court employees should inform the clerk of court, chief judge, circuit executive or AO staff of concerns or allegations of potential fraud, waste, or abuse. [Guide, Vol. 1, Ch. 14, § 1430 \(a\)](#). Concerns or allegations of fraud may be emailed to the AO at aodb_fraud_waste_or_abuse_complaint@ao.uscourts.gov. The report should state the nature of the allegation, the name(s) of individuals involved, date(s) of the alleged misconduct or wrongdoing, and any additional factual or verifiable supporting information available.

4.00 Personal Liability of Accountable Officers

- A. Each person who collects, handles or has the legal responsibility for government funds ("accountable officer") is personally liable for losses. Clerks and financial deputies are not the only people who are considered "accountable officers." "Any government officer or employee, . . . who by reason of his or her employment is responsible for or has custody of Government funds is an accountable officer. Thus, an officer or employee who receives or collects money for the Government is accountable to the Government for

all money collected.” [59 Comp. Gen. 113 \(1979\)](#). Accountable officers include, but are not limited to, cashiers, disbursing officers and certifying officers.

- B. “GAO does consider a custodian of public funds, or any accountable officer, as an insurer of the funds entrusted to him, but only insofar as his basic liability is concerned.” [54 Comp. Gen. 112 at 115-16 \(1974\)](#). This means that “[a] Government official charged with the custody and handling of public moneys . . . is expected to exercise the highest degree of care in the performance of his duty and, when such funds . . . disappear without explanation or evident reason, a presumption naturally arises that the responsible official was derelict in some way.” [48 Comp. Gen. 566 at 567-68 \(1969\)](#). Thus, until funds in the custody of a deputy clerk are appropriately disposed of (for example, when a cashier transfers custody of the funds to the reconciliation clerk), the deputy clerk is considered to be personally accountable to the government for that money. Court employees are not bonded by the district court.

5.00 Collection and Receipt Processing

5.01 Collections/Cashiers

- A. Only persons who have been adequately trained in the procedures, requirements, and internal controls governing the intake of cash, checks, money orders, and other negotiable instruments shall be designated as “cashier” and granted permission to record receipts within the Cash Register System. All such designations shall be in writing and each designated cashier must acknowledge his or her individual responsibility as a cashier within his or her delegation.
- B. Only deputies designated as cashiers and assigned cash drawers may complete receipts and accept checks or cash and there shall be a primary cashier or a backup cashier available at all times.
- C. Collections may be received only for fees authorized by 28 U.S.C. § [1913](#), [1914](#), and [1917](#), or as promulgated by the Judicial Conference.
- D. All monies paid into the court shall be by cash, certified cashier or bank check, money order, credit card, or electronic fund transfer and shall be delivered to the clerk of court for deposit in accordance with 28 U.S.C. §§ [2041](#) and [2043](#). See also LR 67.4 (Form of Payment Accepted). Personal and corporate checks are accepted in the following limited circumstances: from attorneys for admission to the federal bar, from sole practitioners for any purpose, and for fines assessed and paid on the day of a court hearing on a CVB violation. For receipt of bail, acceptable tender is restricted to cash, cashier or certified bank check or money order.
- E. All collections shall be placed under immediate accounting control and shall not be left unattended or unsecured.

- F. Each cashier is assigned a separate locked receptacle within a locked cash drawer. All cash drawers and individual receptacles shall remain locked when not in use and the key retained in the possession of the individual cashier. There are two keys for each lockbox; one is kept by the individual cashier and one by the clerk of court. The cash drawers shall be located in an area of high visibility to both deputy clerks and customers. Unauthorized persons are restricted from this area by means of a counter window and locked door. Receipts shall be kept secure at all times.
- G. No cashier shall operate from another cashier's fund or otherwise transfer funds to another cashier. All cashiers who have receipted for funds shall reconcile and transfer custody of funds to the reconciliation clerk either at the close of business or at the end of his or her assigned work schedule, whichever occurs earlier.
- H. All cashiers shall count each cash collection twice in the presence of the customer and make the results of the count known to the customer. Amounts in excess of \$100 shall be independently counted by a second cashier again in the presence of the customer as well as the deputy preparing the receipt and both cashiers shall initial the receipt.
- I. Foreign currency and checks must be converted to United States dollars by the presenter prior to acceptance by the court, which includes checks drawn on foreign banks.
- J. All payment must be in the exact amount due. In extenuating circumstances, at the discretion of the clerk of court or financial administrator, excess payments may be accepted, and a refund made after the tender has cleared. Under no circumstances will an immediate cash refund be made for any payment that is in excess of the amount due.
- K. Court employees may not cash checks or make change from official funds. The change-making fund is solely to provide a service to the public. Personal funds shall never be commingled with government funds.
- L. All rolled coins shall be broken open and counted prior to acceptance.
- M. Prepayment is required for copy work and all fees. An invoice template is available for agencies who require an invoice in order to issue payment before the service is provided. The central file of invoices issued and awaiting payment and delivery of documents is located in the miscellaneous correspondence file.
- N. Neither cashiers, mail clerks nor other employees authorized to receive collections may be involved in the preparation or control of accounting records or the disbursement of funds.
- O. Cashiers shall not have access to the automated total of his or her receipts until reconciliation of funds is performed by the reconciliation clerk.

- P. Cashiers are completely accountable for all monies in their possession. If a loss occurs and there is no affirmative evidence of theft, a presumption of negligence is raised, and the accountable officer is liable until it is proved that there was no fault, negligence, bad faith, or lack of due care on his or her part. [Guide, Vol. 13, Ch. 13 § 1310.50\(f\)](#).
- R. Upon discovery, any fiscal irregularity shall be immediately reported to the clerk of court. [Guide, Vol. 13, Ch. 13 § 1325.10](#). The clerk must notify the Office of Audit at the Administrative Office, within 15 days from the date the loss is discovered. [Guide, Vol. 13, Ch. 13 § 1325.20](#). Investigation and evaluation of a loss or deficiency shall be conducted consistent with the *Guide*.
- S. If actual collections exceed the total of the recorded receipts and all efforts to determine the cause of the discrepancy have failed, a receipt for the overage should be written to "cash" and the excess money shall be receipted and recorded as forfeitures of unclaimed money and deposited (Fund 106000) with the daily receipts. [Guide, Vol. 13, Ch. 3 § 350.60](#). If a deputy clerk subsequently determines the proper classification of the funds, the deputy clerk shall immediately notify the financial administrator, so that funds can be properly reclassified and transferred, and shall send written notification to the affected party.
- T. Manual receipts are stored in a locked safe in the vault and are under the security and control of the financial administrator. If manual receipts must be used, the forms are delivered at the beginning of the day. Receipt numbers must be verified to ensure there are none missing at the beginning and end of each day.

5.02 Checks/Money Orders

- A. All checks and money orders should be made payable to "Clerk, U.S. District Court"; the following payee formats are also acceptable: "United States District Court," "U.S. District Court," and "Federal District Court."
- B. Upon receipt all checks and money orders must be restrictively endorsed immediately. Court personnel shall not endorse checks over to third parties or accept checks that are post-dated. Third party checks also shall not be accepted, except checks made payable to United States Probation Office or the United States Attorney's Office that are endorsed and made payable to the "Clerk, U.S. District Court." Unsigned checks are non-negotiable and shall not be considered as payment.
- C. If the court receives a check or money order that cannot be accepted, the cashier shall return it to the sender with an explanation. Checks or money orders being returned must have the restrictive endorsement crossed out and initialed by the clerk of court prior to the return. If the court receives a payment that belongs to another agency, the restrictive endorsement will be noted as endorsed by mistake and initialed by the clerk of court and then forwarded to the appropriate agency. All checks that are returned to the sender or transferred to another agency must be noted on the mail log.

5.03 Credit Card/ACH Debit Card Payment and Receipting

- A. The court accepts credit and debit card payments in person, by mail, and by telephone; certain filing fees by credit card/ACH debit card via Pay.gov using the CM/ECF system; and payments of certain criminal debt via Pay.gov.
- B. Authorized credit cards will be accepted as payment for the services or fees as listed below:

Filing Fees	Searches and Certification
Copy Fees	Special Assessments/Court Costs
Fines/Restitution Payment (some restrictions may apply)	Purchase of Local Rules
	Reproduction of Audio Recordings
Record Retrieval Fees	Attorney Admission/Pro Hac Vice Fees
	Attorney Fee Reimbursement Payments

- C. Cashiers will accept ONLY the following credit cards: Visa, MasterCard, American Express, Discover, and JCB.
- D. The maximum credit transaction amount is \$24,999.99. There is no minimum amount. [*Treasury Financial Manual, Vol. I, Part 5, Section 7045.10.*](#)
- E. Payment card transactions are processed by the cashiers. When the card is physically presented, the cashier shall examine it for any possible indication of fraud, e.g., number or name appears altered, no hologram in evidence, or an alteration of the signature is apparent. If the card terminal says “Decline,” the cashier shall return the card to the customer and shall ask the customer to use another method of payment. UNDER NO CIRCUMSTANCES MAY A CASHIER ACCEPT A DECLINED CARD. If the displayed message reads “Referral Please Call,” call the number provided by the credit machine company.
- F. Payment card transactions produce a receipt from the card terminal that is separate from the cash register receipt created during the regular receipting process by the Civil and Criminal Accounting Module-Cash Register Application ("CCAM-CR"). For cash register receipts generated by the automated receipting system, see [§ 5.05](#) of this Manual.
1. **In-Person Payments:** If the transaction is made in person, the card must be swiped or inserted into the terminal. The payer will enter a PIN number into the pin pad for a debit transaction. Once approved, the receipt is automatically printed. This receipt must be signed by the person presenting the card. The

original card receipt shall be attached to the original cash register receipt generated by CCAM-CR and locked in the cashier's lock box until cash out and reconciliation at the end of the day. Upon completion of the financial transaction, the payment card, a copy of the CCAM-CR receipt, and a duplicate copy of the card receipt are given to the cardholder.

2. **Telephone Payments:** Payments of criminal debt cannot be made by telephone. The card must be presented at the counter or a Payment Card Information Form (USDCNH-65) submitted. For all other types of payments, if the payment transaction is made by telephone, the person submitting payment must provide his or her name, cardholder's name, billing address, credit card number and expiration date. The information should be entered on the Telephone Request to Pay Fee by Payment Card ([USDCNH-66](#)). [Attachment D](#). The deputy clerk shall write "telephone transaction" on the card receipt. All copies of the card receipt shall be retained and processed as follows: The originals (white copies) of the card receipt and the CCAM-CR cash register receipt are stapled together. All receipts and forms are then secured in the cashier's lock box until cash out and reconciliation at the end of the day.
 3. **Mail Payments:** The person submitting payment must either submit a letter containing the payment card number and expiration date signed by the same person whose signature appears on the card (i.e. the cardholder) or submit the Payment Card Information Form ([USDCNH-65](#)), [Attachment E](#), which is also available in fillable PDF format on the court's web site. The deputy clerk shall write "payment card authorization" on the card receipt. All copies of the payment card receipt shall be retained and processed as follows: The originals (white copies) of the card receipt and the CCAM-CR cash register receipt are stapled together. All receipts and forms are then secured in the cashier's lock box until cash out and reconciliation at the end of the business day.
- G. **Pay.gov Transactions:** Payments are accepted through four different Pay.gov applications. These include CM/ECF for civil filing fees and pro hac vice fees, attorney admissions to join the New Hampshire federal bar, certificate request form to obtain a certificate of good standing, and criminal debt form to make criminal debt payments. The CM/ECF Filing Fee Report and Pay.gov email notifications are the sources from which transactions are entered into the Excel Cash Receipts Journal, summarized, and recorded either in FAS4T on a CQ document or in JIFMS on a CR2 document (depending on the nature of the transaction) by the financial administrator at least twice per month. The financial administrator reconciles the Pay.gov transactions as summarized on the Excel Cash Receipts Journal to Treasury's CIR reporting system.
- H. In accordance with the Addendum to the Memorandum of Understanding for the Collection and Processing of Criminal Fines, Restitution, Special Assessments and Pretrial Diversion Orders, [Attachment F](#), the clerk of court may accept credit cards for payment of fines, restitution and special assessments from criminal defendants unless

otherwise advised by Probation. The card must either be presented in person or, if submitting payment by mail, the cardholder must submit an executed Credit Card Payment Information Form ([USDCNH-65](#)), [Attachment E](#), which is also available in fillable PDF format on the court's web site, or a facsimile thereof. Phone requests are not authorized.

- I. A complete set of instructions for payment card transactions is posted by the credit terminal at the intake counter.
- J. Court employees shall adhere to the Policy to Protect Credit Cardholder Information which shall be reviewed at an annual training. [Attachment L](#)

5.04 Mail & Courier Delivery Remittance

- A. The clerk of court will be responsible for designating deputy clerks as mail clerks. All designated mail clerks must be trained and acknowledge their individual responsibilities in their written designation. No person with any of the following roles may serve as a mail clerk absent a qualifying compensating control: financial administrator, reconciliation clerk, cashier, deposit clerks, and any other person having authority to post financial transactions in JIFMS or FAS4T.
- B. The term "mail," as used in this section, refers to U.S. Postal Service, courier delivery at the loading dock and the court's 24-hour drop-box but does not include courier delivery at the front counter of the clerk's office.
- C. The primary mail clerk is responsible for opening the clerk's office mail and creating the log of collections. The primary mail clerk may not act as a cashier or otherwise write receipts.
- D. Back-up mail clerks are listed on [Attachment C](#). Because cashiering duties are also assigned to intake, the following compensating control exists. If a deputy clerk is responsible for opening the mail and creating the mail log, that deputy clerk may not also write receipts for the mail she opens; the mail receipt writing duties fall to the other intake deputy or a designated back-up cashier. The financial administrator reviews the mail logs and receipts on a daily basis to ensure no deputy has opened the mail and also prepared receipts for any funds that may have been received therein.
- E. Mail items containing currency are to be given special attention and shall be handled with priority over all other processing activities. As soon as the mail clerk determines that an envelope contains a check or money order, she shall immediately restrictively endorse it and enter it on the mail log. There are no exceptions to this practice.
- F. A Mail Log of Collections Received in the Mail ([USDCNH-47](#)) will be completed by the deputy opening the mail. The log shall include the amount of the collection, name of payor, a column for action taken (i.e. returned to submitting party), a column for checks being forwarded to another department without receipt (e.g., U.S. Probation, U.S.

Attorney, or financial administrator) and a certification column for the initials of person accepting the check. Upon restrictively endorsing a check or money order, an appropriate entry shall be recorded on the mail log. If no funds are received in the mail, the deputy shall create a Mail Log showing that no funds were received.

- G. Once the mail has been opened and all checks and other negotiable instruments have been entered on the mail log, the mail clerk shall present the log and all restrictively endorsed funds received to a cashier for receipting purposes. The mail clerk shall not, however, allow the cashier to have unsupervised control of the mail log. The cashier receiving the currency, related correspondence, and mail log, will initial the appropriate transaction line. The cashier will then prepare receipts for the currency received by mail. The cashier shall ensure that all checks and money orders received have been restrictively endorsed by the mail clerk, and if not, will endorse same immediately. After a receipt is prepared, the cashier will immediately place a copy of the receipt and the funds in the designated locked receptacle within the cash drawer pending reconciliation at the end of the day. If all cashiers are unavailable, the mail clerk shall secure the mail log and mail receipts in a locked receptacle within the cash drawer until a cashier becomes available.
- H. The mail clerk shall immediately transfer possession of the mail log to the financial administrator or her back-up or, if unavailable, shall secure the mail log in a locked drawer until hand delivery can be accomplished. The mail clerk should also receive and create a new mail log, or add to the existing mail log if still in her possession, any currency subsequently received from a delivery courier. If the daily designated mail clerk is unavailable when the courier delivery arrives, another mail clerk may receive the delivery and should complete a separate mail log and immediately endorse any currency received.
- I. If, for any reason, cash, checks, or money orders must be returned to the sender, the reason must be fully documented on the mail log by the cashier, any check/money order photocopied, and any original check/money order returned under a cover letter. A copy of the cover letter and check/money order shall be maintained in a chronological folder. If cash is to be returned, the financial administrator shall immediately consult the clerk of court regarding the appropriate refund procedure.

5.05 Receipting Funds in CCAM-CR

- A. All monies physically received must be accounted for immediately by preparing an automated receipt in the Civil and Criminal Accounting Module-Cash Register Application ("CCAM-CR"). Each cashier has a unique login and password to access the automated receipting system.
- B. All official and public funds collected are to be receipted into a specific account and not commingled with any other personal or official funds or accounts.
- C. A receipt shall be prepared for every collection. Each receipt must contain sufficient information to allow for reconciliation, journal entry and proper accounting distribution

of payments. Receipts shall, at a minimum, contain the following information: transaction date, name of payor, log type, fund type, amount received, form of payment, the cashier's ID, and the case number if applicable. All fine, special assessment and restitution receipts must also have the name of the defendant. If the receipt is for pro hac vice or local rules fees, that fact is noted on the receipt.

- D. Each receipting transaction shall be completed before another is begun. Multiple checks for one case, however, may be on one receipt. One check for multiple cases may be on one receipt with a listing of case numbers to which the check pertains.
- E. Receipts are automatically assigned a number by CCAM-CR. The receipt numbers are assigned sequentially and all receipts, including voided receipts, must be accounted for in numerical order.
- F. Each collection should be receipted into the appropriate fund as set forth in the General & Special Accounts Instruction Sheet. [Attachment G](#).
- G. At the completion of every receipt transaction CCAM-CR will generate an original printed receipt. The cashier will place original receipts and funds in his or her assigned drawer at the front counter until it is collected by the reconciliation deputy during the reconciliation of funds. The reconciliation deputy will then deliver the receipts and daily reconciliation report to the financial administrator.
- H. If a customer is physically present, a copy of the receipt shall be made or printed and provided to the customer. [Guide, Vol. 13, Ch. 3 § 320.10.10](#)
- I. Once a receipt is printed, the computerized receipt transaction is closed and may not be edited or deleted by a cashier. If an error is discovered prior to cash out, the cashier, along with the reconciliation deputy, shall void and correct the receipt and both must initial the corrected copy of the receipt. If a receipt has been issued in error, the receipt must be voided. See [§ 5.090](#) of this Manual.
- J. On a daily basis, Intake reviews the Filing Fee Report which is generated automatically by CM/ECF. Intake reviews the report to identify any duplicate payments, and verifies that each civil and miscellaneous case number is accounted for and has a corresponding filing fee, or motion to proceed in forma pauperis, or was filed by a U.S. government agency. For a payment made through Pay.gov for the filing of a Motion to Appear Pro Hac Vice, a Notice of Appeal, or a Request for a Tape Duplication, Intake will verify that a document was electronically filed and payment information reference in the docket entry of the case in CM/ECF.
- K. No cashier should leave the office until all receipts and funds are balanced. If the cashier has to leave work early due to leave or illness, the cash drawer must be cashed out and reconciled with the reconciliation clerk prior to leaving.

- L. For the use of manual receipts in an emergency situation, see [§ 5.08](#) of this Manual.
- M. The CCAM-CR application is hosted by the AO; the AO is responsible for maintaining a daily backup. [Guide, Vol. 11, Ch. 2, § 230.40](#).

5.06 Receipting Central Violation Bureau Payments

- A. Collateral forfeiture payments are made directly to Central Violations Bureau, San Antonio, Texas. Violation payments may also be made on-line using the CVB website or sent by mail to the CVB at P.O. Box 71363, Philadelphia, PA 19176-1363.
- B. Although payment directly to the CVB in San Antonio is encouraged, the clerk's office may accept payment either in person or by mail, should receipt the payment into appropriate account: fines/special assessment (fund 504100); processing fee (fund 5100CV). If the payment is made in installments, the deputy should apply payments to the penalty assessment first and the processing fee last. [18 U.S.C. § 3612\(c\)](#). There is a data extract that is run by the CVB that compiles payment information that a deputy clerk enters into the case in ECF. Therefore, the clerk's office is no longer required to send copies of receipts to the CVB.

5.07 Receipting Wires through Treasury's Credit Gateway System

- A. As authorized by [Local Rule 67.4](#), persons may make a payment or transfer funds via electronic funds transfer (EFT). Electronic funds transfers are receipted directly into the Department of Treasury's Credit Gateway System.
- B. Any qualified party that would like to utilize EFT must contact the financial administrator, who will provide the funds transfer information necessary to complete the transaction. The requesting party is responsible for submitting the funds transfer information to the banking institution processing the EFT.
- C. Once the electronic funds transfer has been processed, the financial administrator will be able to confirm the collection by using Treasury's Collections Information Repository (CIR). A FAS4T CQ document will then be created to record the transaction in FAS4T and account for the deposit of funds in the criminal or civil accounts.

5.08 Manual Receipts

- A. Pre-numbered manual receipt forms for use in emergency situations, such as (1) when CCAM-CR is off-line, or (2) in the unusual situation in which no cashier is available and a courtroom deputy is called upon to receive a payment, shall be kept in the vault under the control of the financial administrator and accounted for at all times. In these circumstances, the deputy is responsible for issuing a handwritten, signed receipt to the person making the payment with a copy for the court records. In addition, the receipting deputy is responsible for ensuring the security of the collection and receipt copy until delivered to a cashier who will enter the receipt into CCAM-CR. If possible, the receipting deputy should avoid receiving large amounts of cash by soliciting instead an official bank check, certified check, or money order. When it is anticipated that the

deputy may have to write manual receipts in the absence of a cashier, arrangements should be made in advance with the financial administrator to obtain blank receipts from the vault.

- B. If needed, the manual receipts will be assigned to a cashier who will maintain them in a secure manner unless in actual use.
- C. All manual receipts shall be entered and maintained in ink.
- D. The financial administrator shall inspect all manual receipts when received to ensure consecutive numbering.
- E. Once a cashier is available or CCAM-CR is back on-line, all manual receipts will be re-entered into CCAM-CR.

5.09 Voiding Receipt Transactions

- A. Once a receipt is completed and printed, the transaction is closed. The amount on the receipt must not be altered. [Guide, Vol. 13, Ch. 3 § 320.35\(d\)](#). When a receipt is spoiled at issuance, the original and all copies should be marked as "VOID" and retained with the file copy of the issued receipt, which should be filed in numerical order. *Id.*
- B. All voided receipts must be approved by the reconciliation clerk prior to daily cash-out and reconciliation. When necessary to void a receipt, the cashier must enter into CCAM-CR the receipt transaction number and reason for the void. To complete the void, the reconciliation deputy must approve and verify the reason and receipt being voided in CCAM-CR.
- C. Once the void has been processed in CCAM-CR, a copy of the voided receipt should be printed and both the cashier and the reconciliation clerk shall initial and date that receipt. If necessary, a new receipt is generated to replace the voided receipt.
- D. If a receipt error is detected after the close-out, the financial administrator shall adjust the receipt in FAS4T, and the reconciliation clerk or cashier shall review and counter-sign the Cash Reconciliation Report.

5.10 Payment Refunds

- A. A judicial officer, or the clerk of court under a delegated authority, must approve all refunds. Approval of any refund shall be based on verification that the funds in question were received by the court. Confirmed overpayments, however, may be returned without approval from a judicial officer or the clerk of court.
- B. Absent a specific request in writing, no refund for overpayment under the threshold dollar amount of \$15 will be made. All such written requests shall be made within one year from the date of payment or return of the overpayment shall be deemed waived.

- C. All requests for refund, other than payments submitted through Pay.gov, must be made in writing and contain the following information: Date of request; full name of person to receive refund (if other than person requesting refund); current and complete address; reason for requesting refund; case number (if applicable); and the receipt number (if available).
- D. For payments made through Pay.gov, all requests for refund must be made in writing in compliance with AP 2.11 (Supplemental Rules for Electronic Case Filing). Card refunds of Pay.gov transactions shall be made through the electronic card system. Refunds of ACH transactions made through Pay.gov must be made by U.S. Treasury check. [Guide, Vol. 13, Ch. 3 § 320.35.55 \(d\)\(3\).](#)
- E. The request for refund will be forwarded to the appropriate judicial officer or the clerk of court as appropriate for review and approval. Cashiers must not create a credit or refund for a card payment without approval from the clerk of court or designee. [Guide, Vol. 13, Ch. 3 § 320.35.55\(c\).](#)
- F. After approval, the financial administrator will prepare a payment authorization in FAS4T for case-related refunds or JIFMS for filing fees. A certifying officer will approve the payment. A copy of the written approval is attached to the payment authorization.

5.11 Reconciliation of Receipts

- A. The reconciliation procedure must be completed before each cashier's shift ends. The reconciliation must be performed jointly by the cashier and the reconciliation clerk (i.e. reconciling his or her receipts with funds collected). Any discrepancies must be reported immediately to the clerk of court.
- B. At the end of each day, usually at around 4 PM, each cashier who receipted for funds that day will perform a cash out using CCAM-CR.
- C. The reconciliation clerk will close out each cashier's active drawer and will print the Cash Out Reconciliation Report (CRR).
- D. The reconciliation clerk will total the cash and checks in the presence of the respective cashier.
- E. The reconciliation clerk will compare each cashier's receipts total against the CRR. If the totals agree, the cashier and reconciliation clerk will sign the CRR and the funds will be accepted by the reconciliation clerk. If a discrepancy is found, the cashier will reexamine the receipts and funds to determine the error. Any error or discrepancy must be reconciled before the funds are accepted by the reconciliation clerk.

- F. The reconciliation clerk will verify the following: 1) each check has been restrictively endorsed; 2) receipts have been issued in numerical sequence; 2) all receipts are accounted for; and 3) the amount of the individual receipt matches the amount of the corresponding check, cash, money order, etc.
- G. The reconciliation clerk will then scan all checks and money orders via OTCnet and submit the batch of scanned checks to Debit Gateway. If any cash has been receipted, the reconciliation clerk will either commence the deposit process or place all cash collections in the reconciliation locking receptacle in the vault. Keys to this locking receptacle are held only by the reconciliation clerk and the clerk of court. These collections are not commingled with other funds.
- H. The payment card terminal is set to close out automatically each night. The financial administrator validates payment card transactions by reviewing data entries in Treasury's Collections Information Repository (CIR) /or Comerica Bank through Vantiv's (the card processor) website.
- I. There may be times when a back-up cashier has receipts for the day but also has courtroom management duties that make them unavailable for the joint reconciliation performed during the daily cash out. Additionally, there may be times that a cashier receipts for funds after the daily cash out has been completed and is scheduled for annual leave the following day. In those instances, the cashier must perform a joint reconciliation with the reconciliation clerk. Both the cashier and the reconciliation clerk will sign the reconciliation report and custody of the funds will be transferred to the reconciliation clerk.

5.12 Deposits

- A. Unless otherwise authorized by law, all public monies received from any source shall be deposited into the United States Treasury. Unless otherwise authorized by a specific statute, all money received by and for the use of the United States must be deposited in the Federal Reserve Bank or a designated depository. A designated depository is a commercial bank specially authorized by the U.S. Treasury to maintain a demand account, also known as Treasury General Account (GTA), for the purpose of accepting deposits from a court. [Guide, Vol. 13, Ch. 3 § 320.40](#). Deposits are generally affected through OTCnet during the reconciliation process described in 5.11, above.
- B. Checks are scanned and deposited using the OTCnet check capture module daily as part of cash out reconciliation. At least once per week, or when the amount of accumulated cash reaches \$5,000, accumulated cash is deposited by in-hand delivery in the Bank of America Treasury General Account. [Guide, Vol. 13, Ch. 3 § 320.40.40](#). Scanned images of the checks are maintained for seven years and may be accessed by the financial administrator through OTCnet.

- C. Prior to preparing the deposit, the reconciliation clerk shall verify that all cashiers have cashed out and reconciliation has been completed. The cash deposit will be made as late in the day as possible before the bank closes (4:00 p.m.) to maximize daily deposit amount. [Guide, Vol. 13, Ch. 3 § 320.40.40](#). Monies received after the deposit is prepared or received too late in the day to meet the depository's closing time will have receipts prepared, end of day reconciliation performed and be held in the reconciliation deputy's lock box in the vault until the next deposit cycle. If monies are received after the deposit on the last day of the month, a second deposit is made.
- D. If OTC.net Check Capture is unavailable, checks will be hand delivered to Bank of America for deposit as described below.
1. The deposit clerk shall prepare a deposit slip furnished by the local depository in duplicate and run an adding machine tape of any checks to be deposited locally due to OTCnet Check Capture failure. After verifying the total amount to be deposited, the deposit clerk shall initial and date any adding machine tape and shall process and print the SF-215 Deposit Ticket via OTCnet.
 2. In the presence of the deposit clerk, a deposit courier will 1) confirm that the totals agree on the SF-215, the bank deposit slip and the adding machine tape, 2) initial those documents confirming they are consistent, and 3) count all cash to be deposited.
 3. Each time a deposit is prepared, the deposit clerk will copy each check and money order being deposited as required by U.S. Treasury guidelines. The deposit clerk's adding machine tape, Cashout Reconciliation Reports, SF-215 Deposit Ticket (initialed by verifier), and copies of checks/money orders are forwarded to the financial administrator.
- E. The deposit courier will count and confirm the deposit amount by initialing the OTCnet deposit ticket when accepting the funds for deposit from the deposit clerk.
- F. In order to maintain maximum security, steps should be taken to ensure that the deposit envelope is not in plain sight. The bank teller will sign and date a copy of the SF-215 and return it to the deposit courier. A transaction receipt will be prepared and given to the deposit courier along with the yellow copy of the depository's deposit slip. The deposit courier delivers these documents to the financial administrator immediately upon return to the office.
- G. The financial administrator shall secure scanned checks in a safe or vault for a minimum of three days to ensure the court verifies that the deposit was received, the deposit amount is correct, and the check images are available for review in the Check Capture module of OTCnet. Once these steps are completed, the original checks must be destroyed, by crosscut shredding, within a reasonable amount of time, as established by the court and documented in their internal control manual, but not more than 45 business days. The

check image is maintained in OTCnet for seven years. [Guide, Vol. 13, Ch. 3 §§ 320.40.10 \(b\)](#).

- H. The financial administrator must use the Collection Information Repository (CIR), to confirm deposits at least once weekly. The financial administrator will spot check scanned checks in OTCnet to verify that the check has cleared for the amount receipted and the check image is available. Scanned checks are secured in the financial administrator's lock box until they are verified and shredded. Checks are shredded within 45 days of scanning. [Guide, Vol 13, Ch. 3 § 320.40.10 \(b\)](#).
- I. The executive assistant/procurement specialist shall review the CIR system at least weekly to ensure that deposits are being credited to the court accurately and timely. [Guide, Vol. 11, Ch. 2, §230.80\(b\)](#).

5.13 Returned Payments

- A. When a payment is returned unpaid or denied because the account has been closed or due to non-sufficient funds (NSF), the court is responsible for taking the necessary follow-up action to recover the amount. [Guide, Vol. 13, Ch. 3 § 320.35.20\(a\)](#). For a criminal debt payment that is returned, the probation office, and if applicable, the U.S. Attorney's office, must be immediately notified. *Id.*
- B. When a check is returned for insufficient funds by the bank it will be accompanied by a debit voucher (SF 5515). The financial administrator will record the debit voucher in CCAM using a CQ or CR1 document type in JIFMS, which is reflected on the AO 274, and will update the cash receipts journal and appropriate case files.
- C. If returned for the first time, the check is to be redeposited a second time unless the check bears a notation from the bank not to redeposit. If redeposited, a new receipt will be prepared to offset the SF 5515. The receipt will note that it is a redeposit of a returned check.
- D. If returned a second time, the payor will be contacted and required to provide cash or a money order to replace the check. Once cash or a money order is received, a new receipt will be issued (again to offset the second SF 5515).
- E. For each subsequent debit voucher received, the financial administrator will process the debit in accordance with the procedure outlined in paragraph (B) above.
- F. If the returned check was for filing fees, the financial administrator will notify the case manager so that appropriate entries may be added to the court docket and the appropriate judicial officer notified as necessary.
- G. If the returned check was for registry or deposit funds, the financial administrator will contact the appropriate agencies when the returned check involves a criminal matter.

- H. The payor will be assessed a fee as prescribed by the Judicial Conference for any check(s) returned by the bank for insufficient funds.

5.14 Cash Receipts Journal

- A. The cash receipts journal is the book of original entry for the receipt of funds and the adjustment of receipted funds. [Guide, Vol. 13, Ch. 3 § 335.10\(a\)](#). The cash receipts journal will include all transactions that increase the fund balances, as well as adjustment transactions that affect the classification of receipts. *Id.*
- B. Using CCAM, the cash receipts journal is generated automatically based upon the financial transactions entered into the cash register; however, receipt adjustments, including corrections to the original transactions and standard voucher entries, are not recorded on the report. A spreadsheet titled “cash receipts journal” is maintained by the financial administrator in the Z drive to account for all funds receipted through cash register and Pay.gov, and all refunds and adjustments.
- C. The financial administrator is responsible to ensure that accounting records, transactions, and adjustments are appropriately applied and are reflected in JIFMS and FAS4T-CCAM, as appropriate.
- D. The financial administrator shall perform a reconciliation of bank deposits at least weekly by confirming the deposits online with CIR. If any deposit is not shown or if a deposit is shown that does not belong to this office, the bank will be notified and adjustments made. A final verification of funds deposited for the month is performed prior to submission of AO 274.
- E. The cash receipts journal spreadsheet is reconciled several times a month to CIR. Each close out reconciliation is printed and maintained for audit purposes.
- F. The executive assistant compares the cash receipts journal to CIR weekly to ensure that deposits are credited to the court accurately and timely. [Guide, Vol. 11, Ch. 2 §230.80\(b\)](#)

5.15 Collection Reporting Requirements

- A. Receipt of counterfeit monies shall be reported immediately to the clerk of court, who will in turn immediately notify the U.S. Secret Service and the Administrative Office. [Guide, Vol. 13, Ch. 3 § 350.40](#). The U.S. Secret Service will take custody of the bill and give the clerk of court a receipt. *Id.*
- B. Upon discovery, a physical loss or deficiency shall be immediately reported to the clerk of court, who must immediately notify the Chief, AO Office of Audit. [Guide, Vol. 13, Ch. 13 § 1325.10; 1325.20\(a\)](#). Except for losses resolved by the clerk of court under delegation from the Director described in [Vol. 13, Ch. 13 § 1345.20\(c\)](#), the clerk of court shall forward a written report regarding the loss or deficiency to the Office of Audit at the

Administrative Office within 15 days from the date the loss is discovered. [Guide, Vol. 13, Ch. 13 § 1325.20\(b\)](#).

- C. Beginning September 12, 2015, criminal debt payments recorded in FAS4T are reported to the local Financial Litigation Unit of the Department of Justice by the AO using an automated process.
- D. The court is required to report to the Internal Revenue Service any cash bail in excess of \$10,000 for specified criminal offenses as set forth in the instruction sheet entitled Instructions to Deputies-Acceptance of Cash Bonds of \$10,000 and over, which is incorporated by reference herein. [Attachment H](#) (instructions on page 2). When cash bail in excess of \$10,000 is received, the cashier must complete the form [USDCNH-78](#) when the receipt is written and forward the form to the financial administrator. The financial administrator, in conjunction with the case manager, will ascertain from the docket whether the criminal offense falls under the applicable sections of the code. If the criminal offense falls within the reporting requirements, the financial administrator will complete the IRS Form 8300 and will perform the following as required by the [Guide, Vol. 13, Ch. 13 § 1325.20\(b\)](#).
 - 1. File the form by the 15th day after receipt of the funds;
 - 2. Send a copy of the form or a letter to the United States Attorney in both the jurisdiction of the defendant's residence and where the offense occurred;
 - 3. Send a statement that the form has been filed to the party from whom the cash was received by January 31 of the following year.

5.16 Related Documents

Attachment D	Telephone Request to Pay Fee by Payment Card (USDCNH-66)
Attachment E	Payment Card Information Form (USDCNH-65)
Attachment F	MOU for the Collection and Processing of Criminal Fines, Restitution, Special Assessments and Pretrial Diversion Orders
Attachment G	General and Special Accounts
Attachment H	Record of Cash Bond in Excess of \$10,000 (USDCNH-78)

6.00 Accounts Receivable

6.01 Criminal Debt

- A. Criminal debt is a monetary obligation imposed by a federal court on a defendant as part of a criminal sentence, such as victim restitution, special assessments required by law, and fines. [Guide, Vol. 13, Ch. 1 § 110.40](#). Criminal debt management is the process of accounting for these monetary obligations through the receipting, disbursing, monitoring, and tracking of payments in a criminal debt case. [Guide, Vol. 13, Ch. 8 § 810.50](#).

- B. The United States Attorney's Office is statutorily responsible for the enforcement of the collection of criminal debt, while the judiciary receipts payments and disburses restitution to victims. [Guide, Vol. 13, Ch. 8 § 820.10\(b\)](#). The Memorandum of Understanding for the Collection and Processing of Criminal Fines, Restitution, Special Assessments and Pretrial Diversion Orders, [Attachment F](#), outlines respective roles and responsibilities for managing criminal debt. Pay.gov may be used for the collection of criminal debt if authorized by the clerk of court, the USPO, and the USAO.
- C. When a financial penalty (monetary obligation) is ordered and included in the judgment, the CM/ECF system automatically sends the financial administrator a copy of the judgment. Within 10 days of the entry of the judgment or order, the court shall transmit a certified copy of the judgment or order to the U.S. Attorney's Office for this district. [18 U.S.C. § 3612\(b\)\(2\)](#).
- D. The Presentence Investigation Report is electronically docketed as a sealed document in CM/ECF. The financial administrator or back-up will review the pages needed for account verification and establishment and will identify any restitution payments ordered (including individual amounts due and specific victim information).
- E. The financial administrator or the back-up will enter the primary case number and party/payee information in CCAM as well as create the corresponding primary account. As a compensating control, the certifying officer randomly selects at least a 10 % sampling of the victims for verification against the source document, usually the judgment in the criminal action. In addition, any payments over \$10,000 will be verified by the certifying officer.
- F. The district court clerk's office is responsible for receipting criminal debt payments, which include payments made directly by the defendant, Treasury offset payments, and Bureau of Prisons payments, for all criminal cases with a conviction date on or after April 24, 1996.
1. Pursuant to [18 U.S.C. § 3612](#); payments relating to fines and restitution shall be applied to outstanding debts in the following order: (1) to principal, (2) to costs, (3) to interest, and (4) to penalties.
 2. Using FAS4T and CCAM, the financial administrator ensures that payment is apportioned in the following order: special assessments under [18 U.S.C. § 3013](#), non-federal restitution principal and interest, federal restitution principal and interest, fine principal and interest, community restitution, assessments under [18 U.S.C. § 3014](#), costs of prosecution and penalties for non-payment of criminal debt.
 3. Five funds can be credited for debt payments: (1) Fund 504100, Crime Victims Fund, for special assessments and fines; (2) Fund 6855XX, Deposit Fund, for receipts held in suspense temporarily and later refunded, transferred, or disbursed,

including restitution for the benefit of aggrieved parties and fines and restitution for other federal entities; (3) Fund 109900, Miscellaneous Fines, Penalties, and Forfeitures, and (4) Credit Fund 604700, Registry Funds with monies received by the court for cases pending or adjudicated, such as criminal fines pending appeal ([28 U.S.C. § 2041](#)) and (5) 560600 Domestic Trafficking Victims' Fund.

4. Receipts are posted to the individual defendant subsidiary ledgers automatically as a part of the Cash Register closeout procedure and the subsequent import batch job in CCAM. In the case of restitution, the receipt is automatically prorated between eligible victims on a percentage basis of the loss incurred. CCAM updates case balances to reflect how much each victim is owed and the amount of funds available for disbursement.

6.02 Bureau of Prison Payments

- A. Once a month the Department of Justice (DOJ) sends a listing of payments from inmates through the Bureau of Prisons Inmate Financial Responsibility Program.
- B. The financial administrator confirms receipt of payment from DOJ with the Department of Treasury IPAC system.
- C. Once confirmed the financial administrator logs into the BOP Crosswalk in JENIE and corrects any case numbers that are not in CCAM format. Once corrected, the file is exported in Excel format to a local drive and then uploaded to the Phoenix Data Center. The financial administrator then runs the BOP Import batch job to create receipts in FAS4T and then runs another batch job to post the payments to the accounts.

6.03 Criminal Justice Act Reimbursements

- A. When a judicial officer orders an indigent criminal defendant to reimburse attorney's fees in a court appointed counsel case, an Order on Reimbursement of Attorney's Fees is prepared. A copy of the order is given to the financial administrator, who sets up a billing document in CCAM.
- B. If at any time during the repayment a suspension of payments or deferral is ordered, the account is noted.
- C. Periodic follow-up of the accounts is done and notices of delinquency prepared on a semi-annual basis.
- D. When the account is paid in full or otherwise closed, the U.S. Attorney's Office docket a satisfaction of judgment.

6.04 Prison Litigation Reform Act Filing Fees

- A. Pursuant to the Prison Litigation Reform Act, [28 U.S.C. § 1915](#), incarcerated persons are required to pay the full filing fee when bringing a civil action or filing an appeal in forma pauperis. If, however, insufficient funds exist in the prisoner's account, the court must

assess, and when funds exist, collect an initial partial filing fee and subsequent periodic payments until the fee is paid in full.

- B. Upon receipt of an inmate's request for in forma pauperis status, accompanied by an executed Prisoner Consent Form, a judicial officer reviews the financial data and may issue an order granting in forma pauperis status and setting the amount of the initial filing fee. The order will inform the plaintiff that the court will forward a copy of the order, along with a copy of the signed Prisoner Consent Form, to the appropriate custodial institution's inmate account department. Upon receipt of those documents, the custodial institution should disburse the initial filing fee (and any subsequent filing fees pursuant to court order) in the ordinary course without requiring any further inmate slip authorizing the disbursement from the inmate's account.
- C. Through CM/ECF, the financial administrator will also receive a copy of the order granting in forma pauperis status and will create a case number, party/payee and primary account in CCAM. If an initial payment is not received within 60 days after the order was issued, the financial administrator will receive a notice and will follow up with the custodial institution.
- D. Any payments received will be receipted in CCAM-CR and posted to the primary account in CCAM as part of the CCAM-CR closeout process and subsequent import batch job. The financial administrator can run a case inquiry report in CCAM to review payments and balances due.
- E. The court's primary responsibility under the statute is to receive the funds provided by the prisoner or by the prison officials. Collection of PLRA obligations is monitored using financial deadlines in CM/ECF. Each Friday, the financial administrator is emailed the Deadlines/Hearings Report showing the outstanding financial deadlines through the following Friday. The financial administrator researches the payment activity, records significant changes in payment status in CM/ECF, and updates the financial deadlines.
 - 1. If the inmate is released from custody with a balance due, a demand letter is sent to the former inmate by the financial administrator.
 - 2. If the prisoner is transferred to another facility, the financial administrator contacts personnel at the new facility to ensure that they are aware of the outstanding obligation.

6.05 Other Accounts Receivable

- A. A billing document shall be created in JIFMS to record the amount owed by individuals granted in forma pauperis status who are not incarcerated.
- B. Vendor receivables are monitored by the financial administrator monthly using calendar reminders in IBM Notes to ensure that past due notices are sent at 30, 60, and 90-day

intervals. The financial administrator shall maintain a log documenting the monthly review. [Guide, Vol. 11, Ch. 2, § 240.70\(a\)](#)

6.06 Related Documents

[Attachment F](#)

MOU for the Collection and Processing of Criminal Fines,
Restitution, Special Assessments and Pretrial Diversion Orders

7.00 Purchasing Procedures

7.01 Procurement Authority

- A. All procurement delegations and designations will be made in writing and retained on file. Pursuant to Judiciary policy, all procurement certifications will be managed locally through the [InfoWeb](#) Procurement Delegation System by the human resources administrator. [Guide, Vol. 14, Ch. 1 § 130.30.70.](#)
- B. The appointment of a new chief judge voids all existing procurement liaison officer (PLO) delegations. The new chief judge must reissue a new PLO delegation(s). Reappointment of the same individual as PLO does not require that all existing contracting officer delegations be reissued. Appointment of a different person as PLO does require that all existing contracting officer delegations be reissued. [Guide, Vol. 14, Ch.1 § 120.20.60.](#)
- C. The district court clerk of court has been designated by the chief judge as the district court Procurement Liaison Officer (PLO). [Guide, Vol. 11, Ch. 3 § 340.20\(a\).](#) The PLO may delegate procurement authority at levels 1, 2 or 3 to one or more named individuals to serve as a contracting officer or procurement officer. [Guide, Vol. 11, Ch. 3 § 340.20\(b\).](#) The PLO can appoint a contracting officer to more than one of the aforementioned levels, provided he or she completes the associated training for those levels. [Guide, Vol. 14, Ch. 1 § 140.15.30.](#) The PLO shall maintain hard copies of contracting officer appointments and must ensure information is maintained regarding appointments, redelegations, certifications, cancellations and completion of procurement training using the [InfoWeb](#) Procurement Delegation System. [Guide, Vol. 11, Ch. 3 § 340.30\(b\).](#) The clerk of court may not, however, delegate procurement oversight responsibilities that have been delegated by the chief judge. [Guide, Vol.14, Ch. 1, § 130.30.10\(c\).](#)
- D. The chief deputy clerk and the executive assistant/procurement specialist, as level 3 contracting officers, may sign contracts and awards after ensuring that the purchase is authorized, funding is available, and adequate competition took place in accordance with the estimated dollar value of the procurement. [Guide, Vol.14, Ch.1 § 140.30.20.](#) Level 3 authority is not inclusive of levels 1 and 2. If an individual is to carry out procurements at the lower levels, specific and separate delegations must be granted, and the specific training associated with those levels must be completed. *Id.*

- E. When acquiring products and services, procuring officials must consider the sources listed below. [Guide, Vol. 14, Ch. 3 § 310.10.10](#). Mandatory sources must be considered first and non-mandatory sources may only be considered if the mandatory sources do not satisfy requirements ([Guide, Vol. 14, Ch. 3 § 310.10.30](#)):
1. Mandatory established sources of supply include (in the priority order listed below):
 - a. Excess property
 - i. The court's excess inventory list;
 - ii. The judiciary's [InfoWeb](#) excess system resources list; and
 - iii. Governmental-wide excess property lists: GSAXcess
 - b. Workshops for people who are blind or severely disabled (Ability One, SkilCraft)
 2. Non-mandatory established sources of supply include (if considered, potential cost to the judiciary shall be a primary consideration):
 - a. Existing judiciary contracts;
 - b. GSA Federal Supply Schedule (FSS) contracts;
 - c. Other federal agency contracts; or
 - d. Open market
- F. Pursuant to the judiciary's Contracting Officer Certification Program (COCP), the PLO delegates Level 3 purchasing authority to the contracting officers in the following price and competition levels ([Guide, Vol. 14, Ch. 1 § 140.30.30](#)):
1. Open market procurements, with or without competition, up to \$10,000. This authority does not include purchase card buys.
 2. Competitive, lowest-price, technically-acceptable competitive open market procurements conducted according to the procedures required for small purchases up to \$100,000.
 3. Competitive lowest-price technically-acceptable orders placed under GSA federal supply schedules up to the maximum order, if any, specified in the contract.
 4. Orders placed under pre-competed contracts awarded by other federal agencies or judiciary-wide contracts up to the maximum order, if any, specified in the contract.
 5. Both IT and non-IT procurements using other than full and open competition up to \$25,000 with a justification approved by the chief judge or PLO.

6. Authority to enter into contracts for experts and consultants pursuant to [5 U.S.C. § 3109](#) up to \$25,000.
 7. Interagency agreements (IAs) and memoranda of understanding (MOUs) for procurements when the judiciary is the receiving agency up to \$100,000. All such IAs and MOUs for procurements require review and prior approval by the PLO as delegated by the chief judge.
 8. Procurement of training products and services up to \$25,000 without competition with approval of the PLO as delegated by the chief judge.
 9. Commercial agreements, license agreements, and special use agreements as supplements and conditions to purchases conducted within the authorized delegation at this level.
 10. Unlimited authority for the procurement of transit passes/vouchers using less than full and open competition with signed approval of the PLO as delegated by the chief judge.
 11. Unlimited authority for the sole source procurement of non-commercial products or services available only from state or local government entities with signed approval of the PLO as delegated by the chief judge.
 12. In addition to the exclusions stated in the [Guide, Vol. 14, Ch. 1 § 120.20.10\(b\)\(2\)](#) (Delegation to Chief Judges and Certain Judiciary Officials), a delegation of Level 3 authority does not include authority for the following procurements:
 - a. best value competitive procurements of any dollar amount;
 - b. open market (procurements over \$10,000 and training products or services over \$25,000) awarded without competition. [Guide, Vol. 14, Ch. 1 § 140.30.40.](#)
- G. For procurements that fall outside the scope of delegated procurement authority, the PLO is responsible for requesting a one-time delegation of authority from the AO's Procurement Executive (PE/PMD) and for ensuring that formal contracting procedures are utilized. [Guide, Vol. 14, Ch. 1 § 120.20.50.](#)
- H. For any open market purchases over \$25,000, the requirement must be advertised and fully competed unless an exception applies. [Guide, Vol. 14, Ch. 3 § 315.10.](#)
- I. For any procurement requiring price competition, a minimum of three (3) GSA quotes or three (3) open market quotes will be sought over a minimum of three (3) days or until 3 quotes are received. GSA quotes and open market quotes may not be combined. [Guide, Vol. 14, Ch. 3, § 310.50.43\(b\).](#) Any differences in specifications, available discounts,

market pricing and/or delivery terms will be considered. Procurements that do not meet the required standard of full and open competition require the use of form [AO-0370](#), “Justification for Other Than Full and Open Competition (JOFOC).” Form [AO-0370](#) must be approved and signed by the clerk or court or PE, depending on the price of the purchase referenced in the justification. [Guide, Vol. 14, Ch. 3 § 335.30](#).

- J. The preferred basis of the award selection involving price competition will be the technically acceptable lowest price. A best value award may be made when 1) the quality of performance to the judiciary is required to enhance mission accomplishment, and 2) the delivery of such performance occurs above the minimum acceptable level (i.e. at a cost which is greater than the technically acceptable lowest price). Best value purchase authority is not delegated to Level 3 contracting officers under the judiciary’s COCP and the PLO or contracting officer is responsible for securing prior approval from the PE/PMD. [Guide, Vol. 14, Ch. 3 § 325.35.10\(c\)](#). When using the best value method of evaluation, the contracting officer must make a meaningful cost/technical trade-off decision derived from an analysis of the offers themselves and specific evaluation criteria. [Guide, Vol. 14, Ch. 3 § 325.35.30](#).
- K. Any procurement award based upon a best value selection decision will be documented in writing by the contracting officer and must justify the contracting officer’s decision to award an offer which is greater in cost than the lowest technically acceptable offer. [Guide, Vol. 14, Ch. 3 § 325.35.10](#). The best value selection decision will include the specific evaluation factors and their relative importance to the procurement solicitation. [Guide, Vol. 14, Ch. 3 § 325.35.30](#).
- L. Where practicable, non-competitive purchases (less than \$10,000) made for the same or similar products over a period of time should be rotated equitably among qualified suppliers and vendors. [Guide, Vol. 14, Ch. 3 § 325.15.30](#). A quotation must be obtained from other than the previous supplier before placing a repeat order. *Id.*
- M. Information involving procurement selection, the court’s procurement budget or related business information (especially procurement information involving inter- or intra-agency memoranda and internal work products) will not be disclosed to offerors, vendors or to the public.
- N. Proprietary data furnished by contractors and/or offerors is to be secured at all times and only made available on a need-to-know basis. [Guide, Vol. 11, Ch. 3 § 340.40\(b\)](#).
- O. When a procurement solicitation for products and services whose cost is estimated to exceed the small purchase threshold includes multiple offerors, notice of the contract award will be made in writing to all offerors and will be limited to providing the following information: a) the name and address of the awardee; b) the award amount; c) a statement that the award was made without discussions, if applicable; and d) a brief statement of the basis for the selection decision which addresses the selection in general terms. [Guide, Vol. 14, Ch. 3 § 330.70.30](#). Under no circumstances will any information

contained in an unsuccessful proposal be disclosed to a competing vendor or to the public.

- P. Court interpreter services are procured in accordance with the [Instructions and Procedures for Locating and Procuring Contract Court Interpreter Services](#) at rates authorized by the Administrative Office. A contracting officer or Court Interpreter Coordinator may submit a Request for Authorization to Exceed Fee Schedule (AO 290) to the Administrative Office for approval prior to the service being rendered. Only individuals with COCP Level 2 authority may procure interpreter services. An RQ1 for all interpreters, both blanket purchase agreement (BPA) holders and assignment by assignment, is entered into JIFMS quarterly by the executive assistant /procurement specialist. [Guide, Vol. 14, Ch. 2, § 220.50.10](#). The amount of the RQ1 is an estimate based on actual usage in the previous quarter. The RQ1 commits the funds. The executive assistant/procurement specialist creates a call against the BPA (BC1 document) at the beginning of each calendar quarter for interpreters with BPA's in place based on the estimated need for each interpreter. Amendments are made as needed based on actual usage. Case managers place orders on the underlying BPA by phone, email, or in person, and shall record the order on the Interpreter Usage log maintained in Excel. An award document (AW2) is created as needed for interpreters who do not have a BPA with the court.

7.02 Procurement Procedures

- A. All purchases must be authorized in advance by the clerk of court or the director of IT. Purchase requests are entered into JIFMS as an RQ1 document. Acquisition documents will be issued using JIFMS. The executive assistant/procurement specialist will be responsible for issuing acquisition documents for BOCs in the Operating Expense Accounts (092000) and the procurement specialist will be responsible for issuing acquisition documents for BOCs in the Judiciary Information Technology Fund (51140X) and the Electronic Public Access Fund (51140E).
- B. Files are established and maintained for every purchase action. [Guide, Vol. 11, Ch. 3 § 340.30\(c\)](#). The electronic file is the official record. [Guide, Vol. 11, Ch. 7 § 710.10.10](#). Electronic purchase files must contain the following:
1. A reference to the RQ1 approved by the clerk of court or designee;
 2. Evidence of competition (if applicable);
 3. Rationale for selection of the source of supply (low price/technically acceptable or best value, including documentation of the evaluation process) if applicable.
 4. Form AO 370 (if applicable);
 5. Delegation of procurement authority from PMD (if applicable);

6. Documentation that funds are available and that the obligation of same meets financial and budgetary guidelines;
7. Signed acquisition document and any modifications;
8. Invoices and vouchers;
9. Any other pertinent information regarding the purchase;
10. Documentation that products and services have been received and accepted prior to payments being made;
11. Completed [procurement checklist](#) to document that purchase authorization, competition, acquisition document, receiving, inventory, and payment processes have been completed.

[Guide, Vol. 14, Ch. 7, § 710.10.20.](#) The certifying officer reviews the supporting documents for every payment authorization before approving the payment voucher.

- C. Awards may be issued either as “fixed-price” or “non-fixed price” orders. Fixed-price awards will specify the specific price to be paid for delivery of the product or service ([Guide, Vol.14, Ch. 4 § 410.25](#)); non-fixed price award will include a “not-to-exceed” amount, thereby allowing the vendor to provide the product or service up to (but not over) the ceiling threshold included on the award ([Guide, Vol.14, Ch. 4 § 410.30.30](#)).
- D. Issuance of an award does not establish a valid procurement contract. The award by itself gives no assurance that the vendor or contractor will deliver the goods or services requested. When transmitted to a vendor, the award (either oral or written) is the offer to enter into a contract. An award becomes a valid contract only when the vendor or contractor accepts the order. Acceptance by the vendor may occur in one of two ways:
 1. By furnishing the products or services ordered (or by filling the order to the point where substantial performance takes place); or
 2. By accepting the award by signing and returning it (or by using another written document which indicates receipt and acceptance of the award).

[Guide, Vol. 14, Ch. 3 § 325.45.10.](#) A level 3 contracting officer (“Level 3”) may modify, cancel, or withdraw an acquisition document any time prior to vendor acceptance. When an acquisition documents modified, cancelled or withdrawn prior to acceptance, the vendor will be contacted, preferably in writing, so that the cancellation, modification or withdrawal is documented. When appropriate, the Level 3 may require a potential vendor or supplier to provide written acceptance of a procurement solicitation by indicating this requirement on the award itself.

- E. The level 3 contracting officer signs contracting documents only after ensuring that the purchase is authorized, funding is available, the appropriate delegation of authority exists, and adequate competition took place in accordance with the estimated type and dollar value of the procurement. [Guide, Vol. 11, Ch. 3 § 340.50\(a\)](#).
- F. If a vendor is not already in JIFMS or registered in the System for Award Management (SAM), the vendor administrator obtains a completed AO 213 or W-9 containing the new vendor information. [Guide, Vol. 13, Ch. 4, § 450\(d\)](#). The vendor administrator prepares a MANL document in JIFMS and attaches the completed form signed by the vendor. The form routes to the AO Vendor Administration Team for review and approval. Our practice is to retain all documentation supporting the addition, change, or deactivation of a vendor record for six years after final payment. Both the vendor administrator and contracting officer can publish vendors who are in the SAM Connector to JIFMS. There are no documentation requirements to publish a vendor using the SAM Connector.
- G. Each acquisition document shall contain the required elements outlined in the [Guide, Vol. 14, Ch. 3 § 325.45.10](#). The acquisition document, with supporting documentation, shall be created in JIFMS by a procurement specialist and approved by a Level 3 contracting officer and presented for a wet signature. Cybersecurity-related purchases require a special accounting code in the National Project field of the accounting dimensions in JIFMS. See memo dated September 14, 2017, for details.
- H. Any situation involving suspected fraud by a contractor or vendor must be referred to the Procurement Management Division. [Guide, Vol. 14, Ch. 7 § 735.55.10](#).

7.03 Small Purchase Credit Card

- A. The clerk of court/PLO has designated the financial administrator as the Citibank Court Purchase Card Program Coordinator (CPCC). [Guide, Vol. 11, Ch. 3 § 350.20\(b\)](#). The CPCC oversees the purchase card program and establishes guidelines for the court unit. The CPCC serves as the coordinator of spending and usage limitations, destruction of cards, and use and review of standard reports provided by the bank. All requested changes to dollar limitations, designated merchant codes, and cardholder designations shall be submitted to the CPCC for approval by the clerk of court. Only the clerk of court is authorized to approve the establishment of new accounts. The CPCC is the point of contact for the Administrative Office Judiciary Purchase Card Program Coordinator and the bank.
- B. The clerk of court/PLO may designate Citibank court purchase card cardholders. All cardholders have, at a minimum, Certificate of Appointment for Certified Contracting Officer Level 1 (Form AO 375), completed the purchase card training course and required refresher courses every two years, and signed a cardholder certification document (AO 377). [Guide, Vol. 11, Ch. 3 § 350.20\(e\)](#). [Judiciary Purchase Card Program Manual § 1.5.3](#)

- C. Cardholders are authorized to use the card only for official judiciary transactions whether over-the-counter, telephone or internet purchases. [Guide, Vol. 11, Ch. 3 § 350.20\(d\)](#). Appropriated funds are the only allowable source of funding when using the purchase card. Judiciary purchases using the Citibank purchase credit card must not exceed:
1. \$10,000 per purchase for open market purchases, with or without competition; or
 2. \$10,000 in combined monthly purchases.

A cardholder may not intentionally divide what should be a single purchase into two or more separate purchases on one or more occasions to avoid exceeding the single purchase limit. [Guide, Vol. 11, Ch. 3 § 350.30\(c\)](#).

- D. Before the card is used for purchases, a requisition (RQ1) must be approved by the clerk of court or designee absent exigent circumstances when oral approval followed by written approval is permitted. This approval commits the funds in JIFMS. The cardholder must ensure that (1) the purchase does not exceed the cardholder's single purchase limit, (2) the purchase is not prohibited and conforms with local policies, and (3) prices are considered fair and reasonable.
- E. All judiciary purchase card purchases will be processed in JIFMS as a Purchase Card Order (PC). Purchase card purchases should be entered into the JIMFS system on the same day a purchase card order is placed, but no later than two (2) business days after placement of an order.
- F. Purchase card purchases shall also be recorded on the Purchase Card Log, which is maintained by the executive assistant/procurement specialist (i.e. date of transaction, location of purchase, description, purchase order number, and amount). The procurement specialist shall record all IT purchase card purchases on the log using the receipt provided by the cardholder.
- G. The Citibank purchase cardholder is responsible for advising potential purchase card vendors that judiciary purchases are exempt from both state and federal tax. Should a vendor require proof of tax-exemption status, the purchase cardholder is responsible to provide a copy of the court's tax exemption certificate to the vendor. The CPCC maintains a file of relevant tax exemption forms that may be forwarded to the vendor.
- H. The billing cycle for Citibank government purchase cards ends on the 28th day of the month. Provided that charges are incurred for any given month, payment statements are issued approximately five (5) days after the conclusion of a billing cycle. Upon receipt of the billing statement the cardholder reviews the statement and verifies the dollar amounts of his or her own purchases, receipt and acceptance of all products and services, and that the purchase card was used for official judiciary business only. The cardholder signs the reconciled statement and submits it with the supporting documentation to the executive assistant/ procurement specialist. [Guide, Vol. 11, Ch. 3 § 350.60](#).

- I. The executive assistant/ procurement specialist will create a purchase card payment (CCM) in JIFMS and will scan and attach the following supporting documentation to the CCM.
1. Citibank statement;
 2. A manual purchase card transaction log for all official judiciary transactions;
 3. Signed sales receipts (Internet transactions should be evidenced by an automated email receipt or “print-screen” copy of the “receipt”);
 4. Cash register receipts, credit slips or vouchers;
 5. Packaging slips, shipping, or receiving/acceptance documents;
 6. Copies of the “Government Cardholder Dispute Form” (if applicable).

The first level approval is applied when the CCM is submitted to the certifying officer for review and level two approval. Charges (determined to be proper) for Citibank purchase card statements will be paid no later than the last workday of the month that a statement is received.

- J. The certifying officer will review and approve the CCM for payment in JIFMS.
- K. Citibank purchase charges under dispute or protest require use of the Citibank Dispute Resolution Form. The purchase cardholder is responsible for notifying the CCPC of disputed charges, who may prepare the necessary dispute form for the cardholder’s signature and submit this document for the purpose of resolving disputes or requesting purchase credits which the cardholder believes are rightfully due the judiciary. If the card holder is contacted on off-hours by Citibank regarding suspected fraud, the card holder may initiate the Citibank Dispute Resolution form with the Citibank customer service representative. The card holder must notify the CCPC of the suspected fraud and actions the following normal business day. Dispute resolution forms must be submitted within 60 calendar days of the original statement date. A copy of executed dispute resolution forms will be retained for reference purposes.
- L. If the CPCC possesses a purchase card, the clerk of court shall review and initial the monthly Citibank purchase card activity report.
- M. The CPCC should (1) conduct random in-depth reviews of transactions, even if they appear to be routine, (2) review the TBR 340 (Account Aging Analysis Report) on a monthly basis to ensure payments were made within 30 days after receipt of the invoice, and (3) report any purchase violations or delinquent accounts to the PLO. [Guide, Vol. 11, Ch. 3 § 350.60\(c\)\(3\).](#)

- N. The Citibank purchase cardholder is responsible for the physical security of the purchase card including the security of the card account number. [Guide, Vol. 11, Ch. 3 § 350.30\(d\)](#). A card should never be shared or used by someone other than the cardholder. [Guide, Vol. 11, Ch. 3 § 350.30\(d\)\(3\)](#). Each card holder is an accountable officer, personally liable for the loss and/or misuse of the government purchase card. Lost or stolen cards should be immediately reported to the CPCC and Citibank and the CPCC shall immediately cancel any lost card. [Guide, Vol. 11, Ch. 3 § 350.30\(d\)](#).
- O. Rebates received through the court purchase card program are considered to be discounts and as such, become the property of the judiciary. Purchase card rebates occurring through the purchase card program will be forwarded to the financial administrator for processing in accordance with judiciary regulations.
- P. Should a cardholder leave the court unit, the cardholder must surrender the purchase card to the Credit Card Program Coordinator (CPCC) prior to departure. The CPCC is responsible for the closure of the Citibank account and to validate the final monthly statement. [Guide, Vol. 11, Ch. 3 § 350.30\(d\)\(4\)](#).
- Q. The district has adopted the Judiciary Purchase Card Program Manual found in the Procurement section of the J-Net, which is incorporated by reference herein.

7.04 Procurement Record Retention Requirements

- A. The PLO has designated the procurement specialists to perform the verification process to ensure that all purchase file documents attached in JIFMS are accurate, complete, and clear representations of the originals. The certifying officer will spot check attachments to ensure the same. Original documents may be destroyed after the payment is processed in JIFMS. [Guide, Vol 14, § 710.10.10\(a\)](#).
- B. The record copy must be retained in accordance with [Guide, Vol. 14, § 760.30](#). The records copies of procurement documents are saved on the court's network on the Z:/procurement directory.
 - 1. Transactions using small purchase procedures are retained until audited or for three years after final payment, whichever is longer ([Judiciary Purchase Card Program Manual, Section 4.6.1](#));
 - 2. Transactions using other than small purchase procedures are retained for six years and three months after final payment or until audited, whichever is longer ([Guide, Vol. 14, Ch.7 § 760.30.10\(b\)](#)); and
 - 3. Acquisition transactions for accountable property are retained for seven years after disposal. [Guide, Vol. 16, Ch. 5, § 540 \(g\)](#).

- C. Copies of the monthly summary credit card purchase reports, sent directly by the bank, are maintained for three years, or until records have been audited, whichever is later ([*Judiciary Purchase Card Program Manual, Section 4.6.1*](#)).

7.05 Taxes

- A. Tax problems are essentially legal in nature and vary widely. Specific tax questions must be resolved by reference to the applicable contract terms and pertinent tax laws and regulations. Therefore, when tax questions arise, the clerk of court will consult with the Procurement Management Division, who will then consult with the Office of General Counsel ("OGC"). [*Guide, Vol. 14, Ch. 6 § 640.10*](#).
- B. Federal excise taxes are levied on the sale or use of particular products and services. Questions on the applicability of federal excise taxes must be directed to the clerk of court, who will consult with the PMD. [*Guide, Vol. 14, Ch. 6 § 640.20.10*](#).
- C. A U.S. Tax Exemption Certificate (Standard Form 1094) is maintained by the executive assistant/procurement specialist. This is an accountable form.
- D. Whenever a state or locality asserts its right to tax judiciary property directly or to tax a contractor's possession, use of, or interest in, judiciary property, the clerk of court must obtain advice from the PE, who will consult with OGC concerning the appropriate course of action. [*Guide, Vol. 14, Ch. 6 § 640.30.40\(a\)*](#).
- E. Although the judiciary, as an establishment of the federal government, is constitutionally immune from state and local taxes imposed directly on it, the applicability of particular taxes is a legal question often requiring the advice and assistance of OGC. If the legal incidence of the tax falls directly on the judiciary (as the purchaser), the immunity applies. If the tax imposed directly on a vendor with the vendor passing the cost of the tax on to its customers (including the judiciary) as part of its cost of doing business, the legal incidence would not fall directly on the judiciary, but on the vendor, and the judiciary would probably not be immune. Each state's taxing laws are different; therefore, immunity in one state does not automatically transfer to another state. Most states have provided GSA with a copy of their respective state tax letters regarding purchases made with the government purchase card and can be found on the internet at the GSA site under "State Tax Letters." [*Guide, Vol. 14, Ch. 6 § 640.30.20*](#).
- F. Prime contractors and subcontractors may not normally be designated as agents of the judiciary for the purpose of claiming exemption from state and local taxes. [*Guide, Vol. 14, Ch. 6 § 640.30.30*](#).

7.06 Related Documents

[*Vendor administration and 1099 Issuance Procedures, AO Guidelines \(February 23, 2012\)*](#)
[*AO-0370*](#)

Justification for Other Than Full and Open Competition (JOFOC)

8.00 Receipt of Goods & Services/Invoices

8.01 Receiving

- A. The USDC-NH receiving report provides permanent, written evidence of the acceptance of the goods or services by a government official.
- B. The mail clerk indicates on the report whether a packing slip was included in the delivery and then verifies the items received against the packing document or acquisition document/purchase order. The mail clerk then signs and dates the form.

USDC-NH RECEIVING REPORT

MAIL CLERK

☐ Packing slip included (please attach slip to back or space below)

☐ All items on slip received

☐ Item(s) missing (if any):

☐ No packing slip included; attach *purchase order* OR *order confirmation*

☐ All items on PO/confirmation received

☐ Not all items on PO/confirmation received (circle items received)

Signature Date

INSPECTOR **INVENTORY**

☐ Item(s) inspected and accepted Inventory tag number(s):

Accountable property?

☐ Yes (transfer to inventory officer) ☐ No

Signature Date

8.02 Acceptance

- A. For goods purchased using the Judiciary Information Technology Fund (51140X) or EPA Fund (51140E), the items must immediately be presented in person to the director of IT or security administrator, who will compare the items received to the acquisition document and determine whether the item is acceptable. If accepted, there shall be a determination as to whether the item must be inventoried. The DIT will sign and date the receiving report.
- B. Goods purchased from fund 092000 must immediately be presented in person to the executive assistant/procurement specialist for comparison to the purchase order, acceptance, and determination of accountable property. If deemed acceptable, the executive assistant/procurement specialist will sign and date the invoice, packing document, or purchase order. The mail clerk may request (and a procurement specialist shall provide) the purchase order or other documents necessary to identify accountable property.
- C. All accountable and non-expendable property is then delivered to the court property inventory officer or back-up.

- D. The contracting officer must reject products or services not conforming to contract requirements. [Guide, Vol. 14, Ch. 7, § 735.30.10.](#)

8.03 Accountable and Non-Expendable Property

- A. If the item is furniture, office or technology equipment with an original purchase price of \$500 or more or a sensitive item (e.g. smartphones, laptops, tablet computers, cameras), regardless of original purchase price, requiring special control and accountability, then immediately after the item is inspected and accepted, the court property inventory officer, or assigned backup, will record the item in the court's inventory database and will affix an asset tag to the item before it is moved to its intended location. If the property inventory officer or backup is not available, the item will be locked in the court property inventory officer's office.
- B. The receiving report is combined with the purchase order and the invoice and used by the approving officer to verify that the received object's cost, description, quantity, etc., match the requisitioned item.

8.04 Invoices

- A. Each invoice is to be stamped with the date of receipt by the clerk's office. The invoice must contain all information necessary to reconcile it with the purchase order and receiving records. The invoice should include the following:
1. Name of contractor, address and invoice date (contractors should be encouraged to date invoices as close as possible to the date of mailing or transmission);
 2. Contract number or other authorization for delivery of property or services (assignment of an invoice number by the contractor is recommended);
 3. Description, price, and quantity of property or services actually delivered or rendered;
 4. Shipping and payment terms;
 5. Other substantiating documents or information as required by the contract.
- B. If an original invoice has been lost or destroyed, or is unavailable for any other reason, a duplicate must be obtained from the vendor to support the payment authorization. The payment may then be processed provided that the following information is placed on or attached to the duplicate invoice: (1) a full explanation as to the circumstances of the loss, destruction, or unavailability of the original invoice, and (2) a statement of the steps taken to prevent a duplicate payment. Id.
- C. The packing documents are matched to the invoice and acquisition document.

- D. Corrections on source documents will be made by striking a single line through the error. Each correction or modification of any kind must be initialed by the individual making the change.
- E. The Level 1 approver for any item purchased for more than \$500 will confirm with the inventory officer that it has been given an inventory tag.

9.00 Payments

9.01 Approving Officer

- A. Approving officers are responsible for creation of general payment vouchers (GPC) within the JIFMS system and for applying first level approval to each pending payment. The approving officer provides assurance that the payment request is legal, proper, and correct. The person who acts as the approving officer may not act as a receiver of the goods or services associated with that payment.
- B. The clerk of court is responsible for determining the proper separation of duties and corresponding JIFMS security roles, approval types and permissions granted to each district court end user using the JIFMS ICE application. The clerk of court may designate persons to serve as approving officers to apply the first level of GPC approval in JIFMS.
- C. The executive assistant/procurement specialist is designated as the primary JIFMS level 1 approving officer for all purchases made out of the Operating Expense Accounts (092000). The procurement specialist is designated as the primary JIFMS approving officer for all purchases made out of the Judiciary Information Technology Fund (51140X) and the Electronic Public Access Funds (51140E).

9.02 Certifying Officer

- A. The clerk of court, chief deputy clerk, and CM/ECF administrator are designated certifying officers. Certification is accomplished by applying the second level of approval on general payment vouchers in JIFMS. The JIFMS User Profile is utilized to designate those individuals with the rights to add the second level of GPC approval in JIFMS.
- B. The authority delegated to and vested within a certifying officer cannot be redelegated to another individual. While a designated certifying officer may delegate signature authority to a subordinate, the certifying officer remains the individual ultimately accountable and strictly liable for any examination or certification actions undertaken by another individual. All persons with certifying officer authority shall have a written designation.

- C. The certifying officer may not both authorize procurement and apply a second level payment approval to a general payment authorization for the same procurement. As a compensating control, the financial administrator shall run a workflow query in JIFMS at month end to confirm that a contracting officer did not also certify a payment on any of her procurements. The query shall be maintained in the Z:/finance/audit information/workflow queries directory for audit purposes.

9.03 U.S. Treasury's Secure Payment System (SPS)

- A. All payments processed through JIFMS are transmitted to and certified by an AO certifying officer. Treasury is then authorized to issue electronic funds transfers or U.S. Treasury checks for payments. The process used and the controls in place are described in [Attachment Y](#).

9.04 Payment Procedures

- A. All payment vouchers and IPAC payments must be entered, submitted, and approved in JIFMS. All payments must be authorized and supported by documentation. [Guide, Vol. 13, Ch. 4 § 420](#).
- B. Disbursements are only issued for approved documents certified for payment. Payment in advance of receipt of goods or services is generally barred. For guidance and exceptions refer to [Guide, Vol. 14, Ch. 2 § 220.55 \(Contract Financing\)](#).
- C. All disbursements shall be made by check, by electronic funds transfer ("EFT"), or by Intra-governmental Payment and Collection (IPAC) system and must be based upon a recognized liability.
- D. Disbursements should be received by the vendor by the date due. If no due date is specified, our practice is to make payment within 30 days of the invoice date. Payment should be scheduled for check issuance no later than five days prior to the expiration of the discount period. The discount period is established by the vendor based on customary industry practices. While the judiciary itself is not subject to the Prompt Payment Act of 1982, which is the basis of the prompt payment regulations and guidance, certain judiciary payments may be subject to these requirements. They are: (1) any task or delivery order against an executive branch contract (e.g., GSA schedules, NASA SEWP contract orders, orders against BOP contracts, etc.); and (2) judiciary purchase card program payments. See [Fiscal Service prompt payment guidance](#).
- E. The court will take advantage of any prompt payment discounts offered by vendors. The procurement specialists must indicate on the invoice the discounted total. Failure to take cash discounts must be fully explained on the payment documents. [Guide, Vol. 13, Ch. 4 § 420.10\(e\)\(8\)](#).

- F. Approving officials are responsible for creation of payment vouchers (GPC) within JIFMS and for applying first level approval to each payment upon confirming the following as required by the [Guide, Vol. 13, Ch. 4 § 420.10\(e\)](#):
1. The expenditure has been authorized, and the payment document references the purchase request or specific authorizations within JIFMS.
 2. Required supporting documentation as described in section [7.02 \(B\)](#) of this manual is uploaded and attached to the payment voucher in JIFMS.
 3. The amount of the payment approved does not exceed the amount obligated.
 4. Goods or services have been received and accepted in accordance with any applicable contract or agreement, except for instances when advance payment is permissible.
 5. The invoice, billed to the government, does not include sales tax.
 6. Mathematical computations and price extensions have been checked for correctness and are accurate.
 7. The payee's name and address are accurate and are consistent with the supporting documentation.
 8. All cash, trade, quantity, or other discounts have been taken and, if not, the reason is shown on the appropriate document.
 9. Payment is not a duplicate.
 10. The appropriation from which payment will be made is legally available for that purpose.
 11. The proper accounting classification is used and assigned to each voucher.
 12. Payment has not been statutorily barred by [31 U.S.C. § 3702\(b\)\(1\)](#) — i.e., the authority to settle claims — because the invoice for payment was submitted within six years.
- G. A certifying officer will similarly review the documentation attached to the voucher as stated in the immediately preceding subsection, specifically ensuring that:
1. payments are made when due and, in the amount, prescribed on the acquisition document,
 2. payments are supported by an acquisition document, and

3. products and services ordered by or required under the acquisition document have been received, inspected, and accepted. [Guide, Vol. 11, Ch. 3 § 340.50\(b\).](#)

The certifying officer is responsible and accountable for:

1. The existence and correctness of the facts stated in the certificate, voucher, and supporting documentation;
2. The legality of the proposed payment under the appropriation or fund involved; and
3. The correctness of the computations on the voucher. [Guide, Vol. 13, Ch. 4 § 420.30\(f\)\(3\).](#)

All improper payments, regardless of amount, must be reported immediately upon discovery to the AO's Audit Officer. [Guide, Vol. 13, Ch. 13 § 1325.](#)

When applying the second level of approval (certification), the certifying officer approves the payment voucher in JIFMS.

- H. The U.S. Treasury will disburse all JIFMS payments either by check, electronic funds transfer (EFT), or Intra-Governmental Payment and Collection (IPAC). In the case of payments made to another federal agency, the Treasury will transfer the funds through the IPAC system. Approved payment documents are selected for disbursement on the morning of the next business day at 7 a.m. by the Administrative Office. The disbursement files are transmitted to the Department of Treasury. Normally EFT payments are deposited into the payee's bank account on the following business day. Checks are mailed by Treasury on the following business day.
- J. U.S. Treasury Statements of Differences and bank statements are reconciled and resolved immediately upon receipt of the most current Statement of Difference to ensure that any disbursing differences or irregularities are timely resolved.
- K. The financial administrator or procurement specialists shall perform any adjustments or corrections to disbursements using an NCC document in JIFMS. The need for such corrections could arise if a disbursement is charged to an incorrect BOC, for example. Justification of these adjustments or corrections is entered and maintained in JIFMS. An NCC document requires CUE approval.
- L. The clerk of court or chief deputy clerk reviews and approves all SQ documents created in FAS4T-CCAM by signing a print screen of the document outside of FAS4T.

9.05 CJA Panel Attorney Payments

- A. CJA counsel is selected pursuant to the court's CJA Plan.

- B. Within 45 days after final disposition of the case, or earlier if required pursuant to Adm-1, Order 15-4, CJA appointed counsel must submit to the court a completed CJA 20 form along with appropriate supporting documentation. The CJA appointed counsel is responsible for submitting any CJA 21 forms that may be associated with the case.
- C. Upon receipt of the CJA 20 and 21 forms, CJA auditing clerks shall verify that amounts claimed comply with the guidelines as prescribed by the Criminal Justice Act and that necessary supporting documentation is attached.
- D. Once the verification has been performed, the voucher shall be forwarded to the appropriate judge for approval. If the voucher exceeds the statutory limit, the voucher must also be sent to the First Circuit for approval.
- E. Proper segregation of duties shall be maintained for processing and approving for payment CJA vouchers using eVoucher. Access to eVoucher is restricted by passwords. No single person can affect a payment from eVoucher.
- F. The CJA Level 2 approver certifies and processes the voucher for payment. Before doing so, the CJA Level 2 approver is responsible for:
 - 1. Confirming the total amount approved by the judicial officer for payment is consistent with any judicial orders attached to the voucher or reflected in the court notes section in eVoucher.
 - 2. Verifying that the total amount approved by the judicial officer for payment corresponds with the claimed or adjusted grand total on the voucher; and
 - 3. Confirming that amounts requiring circuit approval have been approved by a circuit judge.
- G. Each month the financial administrator shall review a monthly payment report of the vouchers paid by the Administrative Office to verify that vouchers paid by the Administrative Office correspond with vouchers approved for payment by the court. If any inconsistencies are discovered, the clerk of court shall notify the Administrative Office.
- H. On a quarterly basis a designated clerk's office staff member reports to the First Circuit Executive's Office all unpaid vouchers that have been submitted to a judicial officer for review and approval which have been pending more than 90 days from submission.
- I. The chief deputy clerk reviews the district's CJA Plan periodically, and in any event at least every five years and recommends amendments as appropriate to ensure compliance

with the CJA Guidelines and other relevant Judicial Conference policies. [Guide, Vol. 7A, Ch. 2 § 210.10.10\(e\)](#).

9.06 Restitution and Criminal Debt Payments

- A. Restitution and criminal debt payments are disbursed through FAS4T-CCAM. Funds collected for criminal debt are prorated in accordance with the language of the judgment in a criminal case. The financial administrator shall utilize FAS4T-CCAM to apportion restitution payments. Separation of duties are set within CCAM to prevent one person from both apportioning and approving payments.
- B. After apportionment of restitution payments, the financial administrator shall present the restitution payment certification cover sheet, along with supporting documentation, to the certifying officer. The certifying officer will conduct a random audit to confirm the recipient victims for selected payments are identified in the applicable criminal judgment. The certifying officer will review the debt type column on the Available Payments Report to ensure that no payments are made from the unclaimed fund. The certifying officer then certifies the restitution payments by signing and dating the certification cover sheet.
- C. Upon receipt of the certified restitution package, the financial administrator runs the restitution payment generation batch job in CCAM. An AO automation process extracts the payments from CCAM at 8 pm and imports the payment file into JIFMS. JIFMS automation creates GCA payment documents for each transaction on the file. Processed GCA payments will automatically be selected for disbursement. Rejected GCA payments must be manually recreated in JIFMS. The financial administrator and the grand jury administrator receive email notifications upon completion of the JIFMS interface process describing the successful and rejected payments.
- D. The deposit fund is used for the disbursement of criminal restitution. Disbursement is made on a monthly basis to those victims who have a minimum balance of \$30 available in their account as set forth in the Memorandum of Understanding for the Collection and Processing of Criminal Fines, Restitution, Special Assessments and Pretrial Diversion Orders. [Attachment F](#). In addition, to the extent practicable all restitution collections are disbursed once each year provided the amount available for the victim is at least \$1. Restitution payments are not disbursed to victims until sufficient time has elapsed for any negotiable instruments receipted to clear banking institutions.
- E. If a criminal restitution order directs payments to the Department of Treasury, and specifically to the IRS, the payee on the check must be "Department of Treasury," and the comments section must include the taxpayer's last name, first name, and if space is available, court docket number. Such payments shall be mailed to:

Department of Treasury
Internal Revenue Service
Attn: MS 6261 "Restitution"

333 West Pershing Road
Kansas City, MO 64108

[Guide, Vol. 13, Ch. 8 § 820.70\(b\).](#)

- F. A separate payment authorization, PJ document, is created in FAS4T. When the daily FAS4T interface occurs, individual GCA documents are created for each restitution disbursement in JIFMS.

9.07 Unclaimed Registry/Deposit Funds

- A. Unclaimed funds are funds held by the court for an owner who cannot be located or who has failed to claim the funds or failed to negotiate a payment of the funds. [Guide, Vol. 13, Ch. 10 § 1010.50\(a\).](#) Unclaimed funds typically occur when a check is returned to the U.S. Treasury as undeliverable by the U.S. Postal Service or when the clerk's office is notified by the Department of Treasury that a check has been outstanding for a period of 14 months and is being cancelled due to limited payability. The U.S. Treasury cancels non-negotiated checks that are 12 months old during the 14th month after issuance and returns the proceeds to the district court that disbursed the payment for credit to the appropriation or fund account initially charged by the court unit. [Guide, Vol. 13, Ch. 4 § 470.20\(b\).](#)
- B. Unclaimed funds are periodically transferred to the United States Treasury (fund 613300) and such action must be documented in FAS4T in order to be posted in the CCAM subsidiary ledger. The subsidiary ledger must be reconciled to the control account at least monthly. [Guide, Vol. 13, Ch. 10 § 1020.40.20.](#)
- C. The financial administrator will review registry and deposit ledgers at least annually to determine whether the money held in these funds is eligible for transfer to either Unclaimed Funds (613300) or the Forfeitures of Unclaimed Money and Property Fund (106000).
 - 1. Unclaimed registry funds must be held by the court at least five years and thereafter are determined to be eligible for transfer to Treasury. Funds connected to a deceased seaman must be held at least six years.
 - 2. Unclaimed deposit funds must be held by the court for at least one year and thereafter are determined to be eligible for transfer to Treasury.
 - 3. Funds received from the Department of Justice Assets Forfeiture Fund (AFF) or Department of Treasury Forfeiture Fund (TFF) are not eligible to be transferred to Unclaimed Fund (613300) or Forfeitures of Unclaimed Money and Property Fund (106000) and must be held in the deposit fund for at least five years. These funds are the property of the United States and must be returned to the payor agency. The disbursement of these funds to the payor agency does not require a court order.

4. If the court is unable to locate a person who has unclaimed funds on deposit and that person continues to accrue funds, such as a restitution victim with a bad address, the additional accrued funds may be transferred to the unclaimed fund account without having been held in the deposit fund for one year.

[Guide, Vol. 13, Ch. 10 § 1020.30.10.](#)

- D. Once unclaimed funds are eligible for transfer to Treasury, *see* [Guide, Vol. 13, Ch. 10 § 1020.30.20](#), the financial administrator shall prepare a transfer from the deposit or registry fund using a FAS4T CCA cash receipt document (SQ). [Guide, Vol. 13, Ch. 10 § 1020.30.30\(b\)](#). A transfer of the funds from the deposit or registry account to the unclaimed funds accounts must occur as follows:

1. All unclaimed funds greater than \$25 shall be transferred to Fund 613300, Payment of Unclaimed Monies.
2. All unclaimed funds less than \$25 for identifiable victims or funds for which the victim cannot be identified shall be transferred to Fund 106000, Forfeitures of Unclaimed Money.

[Guide, Vol. 13, Ch. 10 § 1020.30.30](#). A court order is required to disburse money from the Unclaimed Funds or Forfeitures or Unclaimed Money and Property Fund. The claimant must provide proof of notice to the U.S. attorney before any payment is approved. [28 U.S.C. § 2042](#); [Guide, Vol. 13, Ch. 10 § 1020.70\(a\)](#).

- E. Each week the financial administrator receives a Suspended Payees Report from the FAS4T support desk. The financial administrator reviews this report to identify any unclaimed fund accounts that may not have the box checked to suspend payment to the payee.
- F. The transfer of funds must be reflected on the Statement of Accountability and Transactions report (AO 274). [Guide, Vol. 13, Ch. 10 § 1020.30.30\(c\)](#). The court should close the applicable deposit or registry fund's detailed subsidiary ledger and control account and establish an unclaimed fund's detailed subsidiary ledger and control account for Unclaimed Funds (613300). [Guide, Vol. 13, Ch. 10 § 1020.30.30\(e\)](#). Detailed subsidiary ledgers are not required for transfers to the Forfeitures of Unclaimed Money and Property Fund (106000). *Id.* However, a court must be able to identify the owner and the amount due to the owner if a subsequent claim is filed. *Id.*

9.08 Payment Cancellations

- A. Canceled payments disbursed from JIFMS for CCAM transactions are recorded by the Payments Management Branch (PMB) of the AO. When the cancellation is processed, an email is generated and sent to the first level approver of the payment document when

the document was created manually, or to the CCAM Disbursement Interface LISTSERV mail group when the document was created via the interface.

- B. Upon receipt of the email notification of the cancellation of a non-CCAM payment, the financial administrator researches the reason for the cancellation and attempts to contact the check recipient for additional information to reissue the payment.
- C. Upon receipt of the email notification of the cancellation of a FAS4T-CCAM payment, the financial administrator creates a CM document in FAS4T to record the cancellation on the case record. The email notification is attached as support for the transaction.
 - 1. If a restitution payment is cancelled due to an incorrect address, the financial administrator will use the Lexis/Nexis search engine to obtain the current address for the payee, and will reissue the payment.
 - 2. A copy of the email cancellation notification is attached as documentation of the check cancellation.
- D. Canceling a check with the U.S. Treasury does not prevent the check from being negotiated and honored by the U.S. Treasury. Treasury checks become absolutely non-negotiable only after expiration of 14 months from the date of issuance. [Guide, Vol. 13, Ch. 4, §470.20\(b\)](#).
- E. If a U.S. Treasury check is returned to the court, it can be mailed to the U.S. Department of the Treasury, FMC-RFD, PO Box 51320, Philadelphia, PA 19115-6320 with a cover letter requesting cancellation, or the Form AO 1165, Payment Cancellation and Status Request can be completed and submitted to the PMB.

9.09 Missing or Stolen Checks

- A. U.S. Treasury checks processed in JIFMS and disbursed to a payee by the U.S. Treasury that are reported missing or stolen must be reported immediately to PMB using Form AO 1165, Payment Cancellation and Status Request. [Guide, Vol. 13, Ch. 4 § 470.20](#). The payee must submit written verification indicating that the payee did not receive the initial check. This documentation is retained to support the replacement check. [Guide, Vol. 13, Ch. 4, § 470.20 \(a\)](#).
- B. If the check has not been cashed, PMB will cancel the check. Once the cancellation has been processed by the U.S. Treasury, an automated email notification will be sent from JIFMS to the court.
- C. A replacement payment cannot be initiated less than 30 days from the date of issuance of the initial missing or stolen check. *Id.*
- D. Canceling a check with the U.S. Treasury does not prevent the check from being negotiated and honored by the U.S. Treasury. Treasury checks become absolutely non-

negotiable only after expiration of 14 months from the date of issuance. [Guide, Vol. 13, Ch. 4, §470.20\(b\)](#).

- E. If the check has been cashed or otherwise negotiated, PMB will inform the U.S. Treasury and send a Form FMS 1133, Claim Against the United States for the Proceeds of a Government Check, along with instructions to the payee. Any claim must be made within one year from the date of issuance. [Guide, Vol. 13, Ch. 4, §470.20\(c\)](#)

9.10 Payment over Cancellation

- A. A Payment over Cancellation (POC) occurs when a previously cancelled check is presented for payment. Should this occur, the court shall establish an account receivable and take steps to recover the payment.

9.11 Related Documents

[USDCNH-37](#)

[Attachment F](#)

[Attachment Y](#)

Order/Invoice for Jury Lunches

MOU for the Collection and Processing of Criminal Fines,
Restitution, Special Assessments and Pretrial Diversion Orders

AO Treasury Secure Payment Process and Controls

10.00 Jury Attendance and Payments

- A. Juror attendance fees are governed by 28 U.S.C. § 1871(b). Jurors are paid an attendance fee of \$50 per day of actual attendance. [Guide, Vol. 4, Ch. 3 § 365.20](#). Also, jurors appearing under summons are paid an attendance fee for travel days. *Id.* Federal employees, except Postal Service employees, are not entitled to attendance fees if jury duty occurs during a regularly-scheduled work day. Jurors will also be paid for mileage, plus tolls, from their home to the court, and parking. Jurors who are not specifically ordered to report to the court cannot be compensated. The clerk of court must ensure that the frequency of payment for grand and petit jurors is established (e.g., weekly, monthly, at the conclusion of the service term. [Guide, Vol. 11, Ch. 9 § 940.20\(a\)](#).
- B. A petit juror required to attend more than ten days in hearing one case may be paid, in the discretion of the trial judge, an additional fee, not exceeding \$10, for each day in excess of ten days on which the juror is required to hear such case. [28 U.S.C. § 1871 \(b\)\(2\)](#). A grand juror required to attend more than 45 days of actual service may be paid, in the discretion of the district judge, an additional fee, not exceeding \$10. [28 U.S.C. § 1871\(b\)\(3\)](#). Attendance fees for extended petit or grand jury service shall be certified by the clerk of court only upon the order of a district judge. [28 U.S.C. § 1871\(a\)](#).
- C. IRS Form W-9's are obtained from all jurors selected for grand jury and for all those petit jurors whose compensation will total \$600 or more. Tax identification numbers are entered into JMS prior to the first payment to facilitate the issuance of 1099-MISC's from

the Administrative Office. [Guide, Vol. 13, Ch. 5, § 550.10\(e\)](#). Completed W-9's are retained by the Financial Administrator.

10.01 Jury Attendance

- A. The court uses the Juror for Windows software, known as the Jury Management System (JMS), together with the eJuror software for most aspects of jury management, including documenting attendance and expenses and processing juror payroll. The court uses the Advanced Judicial Information System (AJIS) software to provide automated telephone and email communication to jurors. When jurors are summoned, they are given on-call dates. They must call a toll-free number and enter a unique nine digit identifying number (participant number) to hear a message instructing them to report or not. If a juror comes to court, but the message did not tell them to, the court will not pay the juror an attendance fee or reimburse the juror for any expenses. Access to JMS and AJIS is restricted using usernames and passwords.
- B. The first appearance for petit jurors is jury selection. The first appearance for grand jurors is empanelment. On a juror's first appearance, a deputy clerk creates an attendance record in JMS. The deputy clerk either keys in the juror's participant number or scans the bar code on the juror's summons to enter this number.
- C. Two clerks take attendance. One calls the roll. A second enters the attendance in JMS. The attendance clerk initials and dates the attendance stamp on the JMS daily check in list. The roll clerk signs the confirmation line on the JMS daily check in list.
- D. JMS calculates door-to door round trip mileage from the juror's residence. If the juror's address is a P.O. Box, the jury administrator obtains a physical address to allow JMS to calculate mileage. If for any other reason JMS does not calculate mileage for the juror, the jury administrator gets a valid address from the juror and uses Mapquest to calculate mileage and manually inputs this value into JMS. The deputy clerk must manually input into JMS all other sums to be reimbursed to the juror, provided that the juror provides the required documentation for lodging, subsistence, or parking expenses.
- E. After the first appearance, a petit juror may appear for trial dates and a grand juror will appear for grand jury sessions.
- F. The jury administrator obtains confirmation via email or in writing from the case manager of which jurors attended which trial dates following jury selection. The jury administrator includes this confirmation in the master PDF of jury payroll documents that a certifying officer reviews.
- G. To document grand jury attendance at grand jury sessions, the grand jury administrator gives a list of all grand jurors to the foreperson at the beginning of each date of service. The list is stamped or typed with language as shown below. The foreperson instructs each grand juror to initial next to the grand juror's name. The foreperson initials a stamp to show that she has reviewed the attendance sheet. The grand jury administrator signs

the stamp to show that she has also reviewed the attendance sheet. The grand jury administrator scans the attendance sheet, then makes it part of the master PDF of jury payroll documents that a certifying officer reviews.

<p align="center">JURY ATTENDANCE</p> <p>Jury Selection/Jury Panel: _____</p> <p>Attendance taken by Deputy Clerk: (initials) _____</p> <p>Date: _____</p> <p>I have confirmed the above jury attendance record.</p> <p>Signature: _____</p>
--

10.02 Juror Travel

- A. Jurors are paid the maximum rate established in [Guide, Vol. 19, Ch. 4](#), Judiciary Staff Travel Regulations, authorized for payment of transportation expenses when using privately owned automobiles for the distance necessarily traveled to and from a juror's residence, using the shortest practical route during a juror's term of service. [Guide, Vol. 4, Ch. 3 § 365.50.15](#).
- B. The mileage reimbursement rate shall be that set by the Director of the AO and transmitted by memo published on the J-Net. The Director generally issues this memo around January 1, and the rates are applicable to travel accomplished on or after January 1 of that year. Generally, the rates are the same as those set by the Administrator of the General Services Administration. On January 1 of each year, the jury administrator shall check to see if the Director has set new travel rates. If so, the jury administrator shall update the mileage table in the utilities module of JMS. If not, the jury administrator shall check the GSA website and shall update the mileage table. However, the jury administrator shall not finalize any juror payrolls until after the Director has transmitted the update mileage memo in order to avoid an improper payment.
- C. Toll charges will be paid in full to jurors incurring such charges, if incurred by jurors when using the shortest practical route from their residences to the court. [Guide, Vol. 4, Ch. 3 § 365.50.35](#); [28 U.S.C. § 1871\(c\)\(3\)](#).
- D. Travel allowances plus toll charges must not exceed the subsistence allowance the juror would have received, had the juror not returned home during the period between dates of service. [Guide, Vol. 4, Ch. 3 § 365.50.15\(a\)\(2\)](#).

- E. When lodging expenses are authorized, a round trip travel allowance will be paid for the distance necessarily traveled to and from a juror's residence, using the shortest practical route during a juror's term of service. [Guide, Vol. 4, Ch. 3 § 365.50.15\(b\)\(2\)](#).
- F. For a juror who must necessarily use public transportation, refer to the [Guide, Vol. 4, Ch. 3 § 365.50.25](#). For purposes of this section, "public transportation" does not include a taxicab, unless in an emergency situation the clerk of court specifically authorizes the use of a taxicab as essential to the expeditious performance of a juror's duties. A juror who is required to remain at the court beyond the court's normal business closing hour for deliberation or any other reason, may be transported to the juror's residence or to the juror's temporary lodging in a manner directed by the clerk of court or by order of the court, and paid from funds authorized for payment of jurors. Under these circumstances a juror may be authorized to take a taxicab to the juror's residence or provided temporary lodging and, in such cases, they will be reimbursed for the taxicab fare. Transportation provided to a juror under this section is in lieu of other travel allowances authorized under these regulations. [Guide, Vol. 4, Ch. 3, § 365.50.30](#).

10.03 Juror Parking

- A. Reasonable parking fees shall be paid to jurors incurring such charges when a juror presents a parking receipt. [Guide, Vol. 4, Ch. 3 § 365.50.40\(a\)\(1\)](#). A juror parking at a parking meter or at a parking facility that does not issue parking receipts may be reimbursed based on the juror's certification. [Guide, Vol. 4, Ch. 3 § 365.50.40\(a\)\(3\)](#). This certification shall be made on USDC Form 109.
- B. If a juror has problems using a parking kiosk resulting in the juror paying more than the required amount, these fees shall be reimbursed if reasonable.

10.04 Juror Lodging and Subsistence

- A. The clerk of court may allow a juror to receive a travel subsistence allowance if, exercising his discretion, the clerk of court determines that travel to the juror's residence appears impracticable. In making such a determination, the clerk of court should consider such factors as travel distance, travel time, travel conditions, and time at which jurors are excused. Once this determination is made a travel subsistence allowance is owed to the juror. [Guide, Vol. 4, Ch. 3 § 365.50.45](#). In any case, when the shortest practicable route from a juror's residence to the court exceeds one hour, the clerk of court has determined a travel subsistence allowance is appropriate.
 - 1. When an overnight stay is authorized by the clerk of court, a juror will be paid a travel subsistence as set forth in [Guide, Vol. 4, Ch. §365.50.50](#). The travel subsistence allowance for the day en-route home (the last day of the juror's service) will be the meals and incidental expenses rate applicable to judiciary staff. [Guide, Vol. 4, Ch. 3 § 365.50.45\(e\)](#).
 - 2. When an overnight stay is required, a subsistence allowance will be paid to a juror using the rates established in the [Guide, Vol. 19, Ch. 4](#) for payment to supporting

court personnel in travel status. Lodging reimbursement will only be paid if the juror submits a lodging receipt. A juror staying with a friend or relative shall only be paid as set forth in [Guide, Vol. 4, Ch. 3 § 365.50.60](#).

- a. Subsistence rates are set by the General Services Administration and posted on the GSA's website. Generally, these rates are adjusted each October 1. Before processing the payroll, the juror administrator shall review the GSA website to confirm that the rates have not changed.
3. A juror who is authorized to receive a subsistence allowance will be reimbursed for the actual lodging expense incurred (up to the maximum lodging rate set by the GSA) plus a daily meals and incidental expenses allowance at the rate set by the GSA. A juror need not submit receipts for meals and incidental expenses. If lodging taxes are reimbursed, they must be entered as a miscellaneous travel expense.
 - a. Although the *Guide* states that jurors should take advantage of any exemption from lodging taxes when available, and that the court should assist jurors in obtaining a tax exemption form, the New Hampshire Department of Revenue has advised hotels that no exemption from lodging taxes is available, except when the hotel bills the court directly.
4. In emergency hardship situations, the clerk of court may pay for lodging and meals directly on behalf of a juror in an amount not to exceed the subsistence allowance entitlement of that juror. [Guide, Vol. 4, Ch. 3 § 365.50.65\(a\)](#). This provision may only be used in hardship situations where the court has determined that the juror could not serve unless such accommodations were paid for directly by the court. [Guide, Vol. 4, Ch. 3 § 365.50.65\(b\)](#).

10.05 Juror Payment Processing

- A. To generate a jury payroll, a jury administrator uses JMS to confirm the attendance of each juror against an attendance list. The jury administrator then manually creates an attendance record for any travel day. Finally, the administrator uses JMS to create a text file called the accounts payable file (AP file). When JMS generates this file it also generates a PDF document entitled Accounts Payable Download file with the same information. The jury administrator performs the following steps to submit the jury payroll.
 1. Types the number of the AP file on the PDF document.
 2. Creates a master PDF of all reports generated by JMS, juror attendance documentation, and juror expense documentation.

3. Confirms that all scanned documents are accurate, complete, and clear representations of the originals, then adds this text to the Accounts Payable Download File and signs it.
4. Attaches this master PDF file to an email template as shown below and sends the email to the financial administrator. Simultaneously the jury administrator copies the JMS payroll text file into the Z:/JIFMS Interfaces/Jury Payroll/CY directory.

jury payroll 2019 01 11 GJ JA 190111



Matt Pennington

To Dale Trombley


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1/11/2019



2019 01 11 GJ JA190111.pdf

264 KB



JA190111.dat

1 KB

(See attached file: JA190111)(See attached file: 2019 01 11 GJ JA190111.pdf)

Please reply all with attachments and if you certify the record for payment, check the box.

Pursuant to the authority vested in me, I CERTIFY that the accounts payable file with the file name referenced in the header is correct, that each person named therein attended court or appeared as a prospective juror; and that incident thereto each is entitled to the total sum shown on the line bearing that person's name.

[] I so certify.

[] Other:

5. The financial administrator uploads the text file into JIMFS.
6. When the financial administrator receives a reply email from JIFMS that all documents were processed successfully, the financial administrator, or grand jury administrator as back up, shall compare the total on the accounts payable download file to the JMS Summary Report email that is generated by the JIFMS interface and verify that the budget organization (petit or grand) on the payment file matches the budget organization on the Juror Payment Certification. If they match, the financial administrator forwards the email to the clerk of court, chief deputy clerk, or CM/ECF administrator.
7. The clerk of court, chief deputy, or CM/ECF administrator reviews the file containing all supporting documentation and certifies the payments in JIFMS. After the payments have been certified in JIFMS, the certifying officer checks the appropriate box on the email and forwards the email to the financial administrator and jury administrators signifying that the payment approval process has been completed.

[Guide, Vol. 11, Ch. 9 §§ 940.20, 940.30.](#) [Guide, Vol. 11, Ch. 9 § 940.50\(a\).](#) After the payment documents are processed in JIFMS, a certifying officer applies level 2 approval in JIFMS using the Undisbursed Payment Query as described in this job aid.

- B. Petit juror payrolls are processed following jury selection. Subsequent payrolls for empaneled petit jurors are processed at the conclusion of each case, except in extended cases in which payments may occur more frequently at the discretion of the jury administrator after consultation with the clerk of court. [Guide, Vol. 11, Ch. 9 § 940.20\(a\).](#)
- C. If jurors have earned attendance fees but the payroll will not be processed before the end of the month, or if it can be anticipated that this will be the case, the grand jury administrator will create an accrual document (SAC) in JIFMS. The accrual will automatically be reversed in the next month.
- D. Taking juror attendance, uploading the AP file to the JIFMS file server and certifying jury vouchers are incompatible functions and may not be performed by the same person. [Guide, Vol. 11, Ch. 9 § 920.](#)
- E. The clerk of court has established that the jury administrator and grand jury administrator shall have the authority to access and edit juror attendance records and juror payment records and files in JMS. The JMS Utility Module records security access codes and passwords and prevents access to non-authorized users. The grand jury administrator and the financial administrator shall have authority to upload jury payment files to the JIFMS interface. The IT staff shall have authorizations in JMS and JIFMS for technical support of the JMS application and the JIFMS interface. [Guide, Vol. 11, Ch. 9 § 940.40.](#)
- F. If the automated juror payment systems are unavailable, the following procedure for processing juror payments shall take effect:
 - 1. The jury administrator shall create a written check-in document which each juror reporting for jury duty shall initial. The jury administrator shall stamp the last page of the document and initial the stamp. Another deputy clerk who helped check in jurors shall sign the stamp.
 - 2. The jury administrator shall attach all supporting documents to the voucher that may be required for inclusion in the payment record (i.e. parking receipts, lodging receipts).
 - 3. These records shall constitute the jury voucher.
 - 4. The jury administrator shall provide the voucher to the clerk of court, chief deputy clerk, or CM/ECF administrator for certification.
 - 5. The certified voucher shall be submitted to the grand jury administrator or financial administrator, who shall create a GJM document for each juror. The clerk of court, chief deputy clerk, or CM/ECF administrator shall approve each

GJM document in JIFMS. The grand jury administrator shall not create a GJM if he helped check in jurors. [Guide, Vol. 11, Ch. 9 § 940.30](#):

- G. If a juror claims that she did not receive a check, the jury administrator shall verify that the juror attended on the day in question and verify that the address where the check was mailed is correct. The jury administrator shall make the juror aware that Treasury will not stop payment until thirty days after the check has been issued and should explain to the juror that they should not endorse the check they reported lost after the stop payment process has begun. The jury administrator shall notify the financial administrator if the juror has not received the check after thirty days.
 - 1. If the address is correct, the juror shall submit a request to have the check reissued.
 - 2. If the address has changed, the juror shall submit a correct address and a request for reissuance of the check.
- H. To obtain a replacement check, the jury administrator shall notify the financial administrator immediately and provide all written documentation supporting the claim. The jury administrator will not re-enter the juror for payment.
 - 1. The financial administrator will research JIFMS to obtain the check number and date. The financial administrator will complete an AO-1165, Payment Cancellation and Status Form, and submit it to the Payment Management Branch of the AO to stop payment.
 - 2. The disbursing officer will notify the financial administrator when the stop payment has been completed and an IPAC credit has been issued.
 - 3. The financial administrator will enter a GJM document in JIFMS to process the payment. The financial administrator will send the jury administrator an email after creating the GJM.

10.06 Juror Snacks and Meals for Deliberating Jurors

- A. All individuals reporting for jury duty, including prospective jurors, may be provided coffee, tea, soft drinks, and light refreshments, such as packaged cookies, crackers, breakfast bars, and the like. Meals, including sandwiches, may be provided only on order of the court. [Guide, Vol. 4, Ch. 3 § 365.60.20\(a\)](#)
- B. When a judge orders that lunch be provided to jurors, the courtroom deputy notes this on Form USDC-NH 63. The courtroom deputy places an order for lunch with the vendor using the Jury Breakfast/Lunch Order. The courtroom deputy gives a copy of Form USDC-NH 63 and the Jury Breakfast/Lunch Order to a procurement specialist. The procurement specialist creates an AW2 and a contracting officer approves it. When the vendor sends an invoice, the procurement specialist obtains the court minute notes from

CM/ECF to document that the food was ordered by the judge before processing the invoice for payment.

- C. Refreshments are procured using a purchase order (AW2) or small purchase card document (PC). In the normal course, the grand jury administrator sends an email to the procurement specialist, who creates a request in JIFMS. After the clerk of court approves the request, the procurement specialist creates an AW2 or PC to purchase the refreshments. If compelling circumstances exist, the clerk of court may authorize by email the procurement specialist or grand jury administrator to purchase refreshments and seek reimbursement on a voucher, using Form SF 1164 (Claim for Reimbursement for Expenditures on Official Business). In this case, the deputy clerk must attach copies of receipts from vendors as support for expenses. Reimbursement to employees for the expenditure of personal funds must not exceed \$100.

The clerk of court is responsible for the procurement of refreshments and has implemented necessary controls to ensure that the accommodation is not abused or wasted. These controls include the procurement process outlined above and the restriction of access to the closet where snacks are stored. [Guide, Vol. 11, Ch. 9, §§940.20-940.30](#)

10.07 Juror Record Retention

The jury administrator and grand jury administrator shall maintain non-financial juror records, such as the master and qualified juror wheels and juror summonses. Records related to jury payment and reimbursement include but are not limited to the accounts payable download file report, attendance audit report, pool attendance, daily check in reports, juror parking certifications, and parking receipts; these records are maintained electronically. The jury administrator scans all payment documents and verifies that the scanned documents are accurate, complete and clear representations of the originals. Once verified, the electronic record becomes the official record. These records must be retained in accordance with the judiciary records disposition schedule. [Guide, Vol. 10, Appendix 6B.](#)

10.08 Jury Plan

- A. The court's Jury Plan complies with the Jury Selection and Service Act of 1968, 28 U.S.C. § 1861 et seq., and Judicial Conference policies, [Guide, Vol. 11, Ch. 9 § 970](#), includes a section outlining the procedures to assure a random selection of names for the master jury wheel, [Guide, Vol. 11, Ch. 9 § 960](#), and specifies the person(s) having authority to determine whether a prospective juror is qualified for, exempt from, or is to be excused from jury service. [Guide, Vol. 11, Ch. 9 § 980](#). The district's jury plan must fix the time when names drawn from the qualified jury wheel are disclosed to the parties or the public and the media, unless the chief judge, or such other district court judge as the plan may provide, determines that some names will remain confidential. [Guide, Vol. 11, Ch. 9 § 970.40](#). The clerk of court or designee should review the jury plan periodically for compliance with all statutory requirements and Judicial Conference rules

and regulations. At a minimum, this review is conducted at the time the master jury wheel is emptied and refilled.

- B. The clerk of court ensures that the following records and documentation are maintained:
 - 1. Procedures for handling and processing jury qualification questionnaires, including how action should be taken on determining jury eligibility to serve;
 - 2. Procedures for handling and processing juror excuse requests, including when judicial intervention is necessary;
 - 3. Policies for conducting follow-up actions and enforcement measures taken on unreturned jury qualification questionnaires;
 - 4. Completed AO 12 forms, sampling the gender, race, and ethnicity of the prospective jurors qualified for service;
 - a. The form must be completed each time the master jury wheel is refilled and any time there is a change in the jury plan.
 - b. These reports are kept on file and maintained as one of the jury wheel records.
- C. The clerk of court or designee should review qualification questionnaires randomly to ensure that they were processed correctly and according to the court's jury plan and local policy for handling hardship excuses. [Guide, Vol. 11, Ch. 9 § 980.40](#).

11.00 Registry Funds

- A. Registry funds are funds that are received by a court of the United States from an outside party (also referred to as "beneficial owner") as bail or as funds to be held pending resolution of litigation or determination of ownership. [Guide, Vol. 13, Ch. 1 § 110.40](#). The court's role is to act as custodian of such funds until the matter is resolved. [Guide, Vol. 13, Ch. 9 § 910.50](#). The Court has the discretion to deposit registry funds with the U.S. Treasury in a non-interest-bearing account, invest registry funds through the Court Registry Investment System (CRIS), or deposit registry funds with a commercial financial institution that is approved by the U.S. Treasury as meeting the requirements of [31 C.F.R. Part 202.2](#), in a passbook, certificate of deposit, money market deposit account, or U.S. Treasury Securities. Judicial Conference policy states courts should avoid depositing substantial sums in non-interest-bearing accounts in private banks. [Guide, Vol. 13, Ch. 9 § 910.50.10\(c\)](#). These funds must be submitted and deposited consistent with [Fed. R. Civ. P. 67](#) and the [Guide, Vol. 13, Ch. 9](#).
- B. The government is a custodian of registry funds, and the court acts as a trustee for the rightful owner(s) of such funds. The clerk of court, as the custodial agent, is obligated to preserve and keep safe registry funds for the depositor and for the court. [Guide, Vol. 13, Ch. 9 § 920\(c\)](#). Because registry funds are held in a trust capacity, courts have a fiduciary duty to all potential beneficial owners of registry funds and must pay those funds to the rightful owner at the proper time. Accordingly, registry funds are

accountable funds, and the liability for their loss is the same as that for a loss of public monies. [Guide, Vol. 13, Ch. 9 § 920.15\(a\)](#).

- C. No registry funds may be deposited or disbursed without an express court order directing that such action be taken. [28 U.S.C. § 2042](#); [LR 67.2, 67.3](#); [Guide, Vol. 13, Ch. 9 § 910.50.10\(d\)](#). The financial administrator shall prepare a payment authorization for the approval of a certifying officer.
- D. Credit cards cannot be accepted for funds deposited into the registry fund.
- E. [Fed. R. Civ. P. 67](#) requires that funds be deposited into an interest bearing account or invested in a court-approved, interest bearing instrument. Unless otherwise ordered, the Court Registry Investment System (CRIS), administered through the Administrative Office of the United States Courts, shall be the investment mechanism authorized. [LR 67.2\(b\)\(1\)\(A\)](#). Funds invested outside of the CRIS must comply with [LR 67.2\(b\)\(2\)](#).
- F. When registry funds are ordered to be turned over to the clerk of court, the following steps shall be taken:
 - 1. Prior to accepting any deposits of cash, check, money order, or other negotiable instrument for deposit into the court's registry fund, the cashier must first determine whether a judge has ordered the deposit. [Guide, Vol. 13, Ch. 9 § 920.10](#). If an order has issued, the cashier shall ensure that the order has been signed by the judge and the amount being tendered agrees with the amount set out in the order. If no order has issued, the funds may not be accepted for deposit into the registry until one has been issued.
 - 2. The cashier shall prepare a receipt to fund 604700. The cashier notifies the financial administrator that registry funds have been received. The financial administrator reviews the court order to determine whether the registry funds are interpleader funds deposited under [28 U.S.C. § 1335](#) which meet the IRS definition of Disputed Ownership Fund (DOF), a taxable entity that requires tax administration.
 - 3. A registry fee on earnings is charged for funds deposited into an interest-bearing account in accordance with LR 67.2(c) and the [Guide, Vol. 13, Ch. 9 § 920.50](#). For courts that utilize CRIS for investing, no action is required. The fee is deducted by the CRIS managing entity. [Guide, Vol. 13, Ch. 9 § 920.50.40](#).
 - 4. A control ledger reflecting all transactions for invested and non-invested registry funds is maintained.
 - 5. A primary account in CCAM shall be set up in every case in which the court holds registry funds. [Guide, Vol. 13, Ch. 9 § 920.40\(c\)](#). This primary account will reflect all financial transactions affecting the funds deposited with the court

(receipts, disbursements, interest earnings, etc.). These primary accounts will be reconciled to the AO 183 at least monthly and whenever any transactions occur in the registry account. Reconciliation with the CRIS investment listing will occur on a monthly basis.

- G. Cash bail bonds in excess of \$10,000 may, upon request, be placed in an interest-bearing account. The deposit shall comply in all respects with the requirements for registry deposits in accordance with the local rules, except that there shall be no registry fee assessed. A Record of Cash Bond in Excess of \$10,000 Form ([USDCNH-78](#)) shall be completed for the receipt of cash bonds of \$10,000 and greater in order to meet the requirements of the Internal Revenue Code. Under the Violent Crime Control and Law Enforcement Act of 1994, the clerk of court is required to report to the IRS any receipt of \$10,000 or more cash bail for any individual charged with a specified criminal offense using the IRS Form 8300. [26 U.S.C. § 6050I\(g\)](#); [Guide, Vol. 13, Ch. 9 § 920.55.40](#).
- H. U.S. Treasury regulations require collateralization only when the amount deposited on behalf of a single beneficial owner exceeds the limit insured by the Federal Deposit Insurance Corporation (FDIC), the National Credit Union Share Insurance Fund (NCUSIF), and other insurance entities specifically qualified by the U.S. Treasury. Courts using CRIS do not need to obtain collateral regardless of the amount invested. [Guide, Vol. 13, Ch. 9 § 920.15.10\(b\)](#).
- I. All orders for disbursement of interest-bearing, non-DOF registry accounts shall include the name of all payees, the amount of each payment (dollar amount or sum certain), and the account(s) from which each payment will be made. [Guide, Vol. 13, Ch. 9 § 920.45\(a\)](#). Each payee shall provide his or her federal tax identification number (TIN) for all interest payments of \$10 or more and his or her address under separate cover to the financial administrator. When the court orders the disbursement or withdrawal of the interest, the clerk of court is responsible for ensuring that an IRS Form 1099-INT is provided to the payee for all interest payments of \$10 or more unless the court order instructs otherwise. [Guide, Vol. 13, Ch. 9 § 920.55.20\(c\)](#). The 1099 Vendor box must be checked on the party screen in FAS4T in order for the 1099 table to be updated.
- J. If the court appoints the clerk of the court as custodian of a designated or qualified settlement fund, the clerk of court is responsible for obtaining a TIN for the fund, filing an IRS Form 1120-SF return(s), and seeing that the fund's taxes are paid. [Guide, Vol. 13, Ch. 9 § 920.55.30](#).
- K. An IRS Form 1099-MISC must be filed for each attorney or law firm paid the gross proceeds of a settlement or judgment from the registry of the court. [26 U.S.C. § 6045\(f\)](#). [Guide, Vol. 13, Ch. 5 § 550.10.10\(b\)](#).
- L. Funds on deposit with the court for criminal bonds are to be returned to the person whose name appears on the receipt unless the depositor designates in writing, at the time the receipt is written or before a refund is issued, the name of a person to whom the funds are

to be returned. If the proposed order for the release of bond is not in agreement with the accompanying documents, an assignment to the payee as set forth in the order is to be attached before submission to a judicial officer. When the order is forwarded to the financial administrator, it must be accompanied by any designation or assignment and the address of the payee.

- M. Deposit and registry fund receipts and disbursements are posted to the respective primary accounts by the cash register import batch job for deposits and the FAS4T-CCAM disbursement interface for disbursements. The financial administrator shall reconcile these accounts on at least a monthly basis (and whenever any transactions affecting the fund occur) and submits the AO 274 and AO 183A as set forth in sections [15.01](#) and [15.04](#), respectively. [Guide, Vol. 13, Ch. 9 §§ 920.55.50](#), and [920.55.60](#).
- N. The financial administrator shall annually review balances in closed cases and transfer those balances, when applicable, to the unclaimed monies account. See [section 9.07](#) of this Manual.
- O. Accounting and financial records and reports are maintained for at least 6 years and 3 months after the final disbursement in a closed case has been made.

11.01 Related Documents

[USDCNH-78](#)

Record of Cash Bond in Excess of \$10,000

12.00 Deposit Funds

- A. The deposit fund (6855XX) may be used only for authorized deposits, such as restitution transactions, deposit of the Library Fund portion of attorney admissions and pro hac vice fees, and for such other deposits as ordered by the court.
- B. A primary account shall be established in CCAM for every case in which the court holds deposit funds. This account will reflect all financial transactions affecting the funds deposited with the court (receipts, disbursements, etc.). These accounts will be reconciled to the AO 183 on at least a monthly basis and whenever any transactions affecting the fund occur.
- C. Disbursement from the deposit fund is made monthly for restitution transactions, monthly for deposit to the Library Fund and as needed for any other disbursement.
- D. The financial administrator shall annually review balances in closed cases and transfer those balances, when applicable, to the unclaimed monies account. See [section 9.07](#) of this Manual.
- E. Accounting and financial records and reports are maintained for at least 6 years and 3 months after the final disbursement in a closed case has been made.

- F. Additional procedures are set forth in the Guidelines for Disbursement of Restitution dated March 12, 2015, [Attachment J](#), and the District's Plan for the Administration and Operation of the Library Fund, [Attachment K](#).

12.01 Related Documents

[Attachment J](#)
[Attachment K](#)

Guidelines for Disbursement of Restitution
Plan for the Administration and Operation of the Library Fund

13.00 Attorney Admission/Library Fund

- A. The court shall maintain a non-appropriated fund, referred to as the Library Fund, derived from attorney bar registration and pro hac vice fees in accordance with (1) the [Guide, Vol. 4, Ch. 6](#), (2) the District's Plan for the Administration and Operation of the Library Fund, [Attachment K](#) and (3) [Local Rules 83.1 and 83.2](#).
- B. The clerk of court is the custodian of the fund. The clerk of court may delegate the general maintenance of the fund to a deputy clerk. The custodian or designee (account manager) shall perform all the duties set forth in [Guide, Vol. 4, Ch. 6 § 670.70](#).
- C. The fund must be used only for purposes which inure to the benefit of the members of the bench and the bar in the administration of justice. [Guide, Vol. 4, Ch. 6 § 670.20](#). Unreasonable accumulation of these funds is to be avoided. [Guide, Vol. 4, Ch. 6 § 670.50](#).
- D. All fund expenditures must be approved by the chief judge.
- E. The fund will be administered in compliance with Judicial Conference policy standards. With the exception of examples set forth in the *Guide*, non-appropriated funds will not be used to supplement appropriated fund expenditures or to pay for materials or supplies available from statutory appropriations. [Guide, Vol. 13, Ch. 12 § 1230.10](#). Library Funds will not be commingled with appropriated funds and must be segregated from all other monies in the custody of the court. [Guide, Vol. 13, Ch. 12 § 1260.10](#).
- F. The entirety of the fee for pro hac vice admissions, as well as bar admission fees of \$30 in excess of the amount prescribed by the Judicial Conference Schedule of Additional Fees, are deposited to fund 6855XX (deposit fund). [Guide, Vol. 13, Ch. 12 § 1210.30](#). Attorney admission funds must be segregated from all other monies in the custody of the court, and must contain only attorney admission fees, plus any interest income accrued on such fees. *Id.*
- G. A cashier issues receipts for bar admission and pro hac vice admission payments. The financial administrator posts the receipts to the Library Fund account in the deposit fund. The financial administrator will periodically prepare a payment authorization and apply the first level of approval in FAS4T in an amount equal the applicable bar admission and pro hac vice admission fees received and deposited during an accounting month. The

certifying officer will apply the second level of approval of the payment authorization in FAS4T.

- H. The monies in the deposit fund are disbursed to the Library Fund by check payable to "Clerk US District Court," as Custodian of the Library Fund. The clerk of court or chief deputy clerk endorses the check for deposit only. The monies are deposited by an account manager. Bank deposit slips will be retained as proof of funds deposited to the fund.
- I. All monies of the attorney admission fund must be deposited only in federally insured banks or savings institutions. [Guide, Vol. 13, Ch. 12 § 1260.10](#). When practical and feasible, all substantial sums should be placed in interest-bearing accounts, government securities, or money market funds invested in government obligations, at the direction of the court or advisory committee. *Id.* In this district, fund monies are maintained at a federally insured financial institution, specifically the Northeast Credit Union, in one or more interest-bearing accounts.
- J. The account manager maintains a Library Fund ledger of deposits and expenditures in Excel. She also maintains possession of the Library Fund checkbook in a secured locking receptacle in the vault entitled "Library Fund."
- K. Every 60 days, the clerk of court or his designee performs an unannounced physical inventory of check stock and a comparison between checks on hand and the check ledger. [Guide, Vol. 11, Ch. 2 § 270.70\(e\)](#). When new check stock is received, the clerk of court or his designee shall record the check sequence and the date received and sign the log. The record of audits, inventories and the check stock log are retained in the Library Fund Check Log audit file.
- L. Disbursements from this non-appropriated fund account will use consecutively-numbered checks. Supporting documentation in the form of original bills, invoices, statements, packing document, receipts, shipping reports or other documentation will be used to substantiate each voucher submitted for payment.
- M. The financial administrator reconciles Library Fund bank statements against the fund balance and posts interest to the Library Fund ledger on a monthly basis.
- N. In January of each year, the Library Fund Account Manager prepares and the custodian submits an annual report to the chief judge regarding the administration of the Library Fund during the preceding year. See administrative file folder ADM #4 in the lektreiver; [Guide, Vol. 13, Ch. 12 § 1240\(c\)](#).

14.00 Change Making Fund

- A. A change-making fund consists of coins and currency used to make change for the public for payments in excess of amounts due. [Guide, Vol. 13, Ch. 7 § 730](#). The change-

making fund remains at a constant amount; only the denominations of the coins and currency in the fund change. [Guide, Vol. 13, Ch. 7 § 730\(a\)](#). The AO authorized this fund in the amount of \$100.

- B. Two intake cashiers are designated as cashiers of the change-making fund. On a rotating basis, the two intake cashiers balance the fund at least twice a month.
- C. Periodically, but at least quarterly, the financial administrator shall perform an unannounced audit of the fund jointly with an intake cashier for the purpose of determining that all monies are properly accounted for, that the amount of the fund is not in excess of cash requirements, and that procedures are being followed to adequately protect the fund from loss or misuse. [Guide, Vol. 11, Ch. 2, § 250.70\(e\)\(3\)](#).
- D. The clerk of court or his designee shall ensure at least annually that the funds are commensurate with actual needs. If an excessive amount of cash is being maintained or the need for the fund no longer exists, the fund shall be reduced by converting the excess to a money order or cashier's check payable to the "Administrative Office of the U.S. Courts."

15.00 External Financial Reports

15.01 Statement of Accountability and Transactions ([AO-274](#))

- A. The [AO-274 is a report customized by the judiciary to perform the function of](#) the U.S. Treasury's Statement of Accountability report (SF 1219) and the Statement of Transactions report (SF 1220). The AO-274 is prepared using JIFMS and submitted to the Accounting Branch of the Administrative Office monthly. [Guide, Vol. 13, Ch. 5 § 520.10](#). The Administrative Office requires this report by the end of the first working day after the close of the accounting period. [Guide, Vol. 13, Ch. 5 § 510.50.10](#).
- B. Accountability is reflected in the monies that pass through the office during day-to-day operations. Increases in accountability are measured by daily receipts and decreases in accountability are measured by bank deposits. Total accountability at the close of the accounting period must always be equal to undeposited collections.
- C. Pursuant to [Guide, Vol. 13, Ch. 5 § 510.50.10\(a\)](#), upon completion the report the signed hard copy of the report is retained for the cyclical audit and is scanned. The PDF format of the signed AO 274 and the CSV format are emailed to AOdb_Closing and ReportingAO@uscourts.gov on the first business day of the month.

15.02 Other Reports Prepared During the Month End Closing in Conjunction with the [AO-274](#)

- A. The AO 274-S is prepared by the financial administrator no later than the seventh business day for the preceding month. This report is run from JIFMS and reflects summary level disbursement transactions by month and fund for all payments certified in

- JIFMS and disbursed by Treasury. The clerk of court reviews and signs the AO 274-S certifying the completeness and accuracy of the report to the best of his knowledge. The report is retained for the cyclical audit.
- B. The EDW Payment Details Report is run from the electronic data warehouse (EDW) and reconciled to the AO 274-S by the financial administrator as part of the month end reporting process. It is used to validate the AO 274-S. It is kept on file for the cyclical audit.
 - C. The JIFMS Payment Status Report is run and reviewed by the financial administrator as part of the month end reporting process. It is kept on file for the cyclical audit.
 - D. The Electronic Status of Funds (ESFR) is prepared by the financial administrator and submitted to the clerk of court for review and approval. It is uploaded into InfoWeb within 10 days of month end. Refer to [§ 24.05\(D\)](#) of this manual for more information.
 - E. Refer to the [Guide, Vol. 13, Ch. 5 § 540](#), for advance reporting requirements for deposits or disbursements of \$10 million or more.

15.03 Monthly Reconciliation of Deposit Funds (InfoWeb [AO-0183](#))

- A. The Monthly Reconciliation of Deposit Funds report (InfoWeb [AO-0183](#)) is used to report the reconciliation of the individual balances of detailed subsidiary records to the total balance shown on the control account for Deposit Funds (6855XX and 6855TT). [Guide, Vol. 13, Ch. 5 § 520.20\(b\)](#).
- B. Deposit fund disbursements from the EDW Payment Detail Report must be reconciled to the disbursements as reported on the AO 183.
- C. The InfoWeb AO 183 must be entered and certified in the [InfoWeb](#) no later than the seventh business day of the month. [Guide, Vol. 13, Ch. 5 § 520.20\(f\)](#).
- D. The completed InfoWeb AO 183 form shall be reviewed, approved and signed by the clerk of court. The signed hard copy must be retained for the cyclical audit. [Guide, Vol. 13, Ch. 5 § 520.20\(f\)](#). A PDF of the final page of the Fund Trial Balance at the Case Level report which displays the total of all open case amounts must be uploaded into InfoWeb as a reconciliation to the reported AO 183 totals. *Id.*

15.04 Monthly Reconciliation of Registry Funds (InfoWeb [AO-0183A](#))

- A. The Monthly Reconciliation of Registry Funds report (InfoWeb [AO-0183A](#)) is used to report the reconciliation of the individual balances of detailed subsidiary ledgers to the total balance shown on the general control accounts for Registry Funds (604700) and those registry funds deposited or invested outside the U.S. Treasury. [Guide, Vol. 13, Ch. 5 § 520.30\(b\)](#). Funds Invested Outside the U.S. Treasury (900000) is used to account for monies invested outside the U.S. Treasury.

- B. Registry fund disbursements from the EDW Payment Detail Report must be reconciled to the disbursements as reported on the AO 183A.
- C. The InfoWeb [AO-0183A](#) must be submitted to the Accounting Branch of the Administrative Office through the [InfoWeb](#) no later than the seventh business day of the month. [Guide, Vol. 13, Ch. 5 § 520.30\(f\)](#). This report shall be submitted in conjunction with form [AO-0183A](#).
- D. The completed InfoWeb [AO-0183A](#) form shall be approved and signed by the clerk of court. In addition, a copy of the actual Summary Trial Balance by Fund reconciliation and the final page of the Fund Trial Balance at the Case Level report, which displays the total of all open case amounts, shall be attached to the report as supporting documentation. *Id.*

15.05 Monthly Reconciliation of Unclaimed Funds Account (InfoWeb [AO-0183B](#))

- A. The Monthly Reconciliation of Unclaimed Funds report (InfoWeb [AO-0183B](#)) is used to report the reconciliation of the individual balances of detailed subsidiary records to the total balance shown on the control account for Unclaimed Funds (613300). [Guide, Vol. 13, Ch. 5 § 520.40\(b\)](#).
- B. Unclaimed fund disbursements from the EDW Payment Detail Report must be reconciled to the disbursements as reported on the AO 183B.
- C. The InfoWeb [AO-0183B](#) is submitted to the Accounting Branch of the Administrative Office through the [InfoWeb](#) no later than the seventh day of the following month. [Guide, Vol. 13, Ch. 5 § 520.40\(f\)](#). This report shall be submitted in conjunction with form AO 183.
- D. The completed InfoWeb [AO-0183B](#) form shall be approved and signed by the clerk of court. In addition, a copy of the Summary Trial Balance by Fund and the final page of the Fund Trial Balance at the Case Totals Level report, which displays the total of all open case amounts, must be attached to the report. *Id.*

15.06 Accrued Expenses

- A. Accrued expenses are defined as unpaid expenses for services that have been rendered. The AO enters payroll accruals into JIFMS. Obligor documents must be entered into JIFMS for all procurement actions in advance of the purchase. An EO document (Court Miscellaneous Obligation) may be used to record reimbursements such as judge's professional liability insurance. A SAC document (Accrual Standard Voucher-Courts) is used to record unpaid juror expenses. These accruals must be reversed on the first day of the next accounting period in JIFMS. [Guide, Vol. 13, Ch. 5 § 530.50](#).

15.07 IRS Forms 1099 and 1042-S

- A. The AO is responsible for IRS tax remittance and reporting for all payments processed in JIFMS and disbursed by the U.S. Treasury. [Guide, Vol. 13, Ch. 5 § 550\(a\)](#)
- B. The clerk's office is responsible for all IRS tax remittance and reporting for all payments disbursed outside of JIFMS. [Guide, Vol. 13, Ch. 5 § 550 \(b\)](#).
- C. A Form 1042-S is used to report backup withholding and payments made to foreign persons, including compensation for contractual services, gross payments made to attorneys and interest payments. [Guide, Vol. 13, Ch.5, § 550.10.40\(a\)](#).
- D. The 1099-K is received by the court from credit card payment settlement entities. The financial administrator shall confirm that the court's tax identification number is correct on the 1099-K. [Guide, Vol. 13, Ch. 5 § 560.20\(b\)](#).

15.08 IRS Form 8300

The IRS Form 8300 must be filed for qualifying cash payments over \$10,000 within 15 days after receipt of cash bail, and by January 31st of the following year. [Guide, Vol. 13, Ch. 5 § 550.40](#).

15.09 Statement of Differences (FMS 6652)

The financial administrator shall access the Central Accounting Reporting System (CARS) to reconcile the FMS 6652 reports on a monthly basis. Any differences reported must be resolved within sixty (60) days. [Guide, Vol. 13, Ch. 5 § 560.10\(e\)](#). The clerk of court or chief deputy clerk reviews and signs the Statement of Differences and returns it to the financial administrator for filing.

15.10 Payment Card and Third-Party Network Transactions (IRS 1099-K)

The financial administrator must review the 1099-K and contact the payment settlement entity if the court name or tax identification number are incorrect. [Guide, Vol. 13, Ch. 5 §560.20](#).

16.00 Collateral Receipts Journal

- A. Non-cash collateral cannot be accepted without prior court approval. The court may allow an individual to be released from custody by posting collateral other than cash (usually set forth in an order setting conditions of release). This type of collateral may be in the form of negotiable securities or personal property. Titles and deeds are not considered collateral but are proof of ownership of the subject property. [Guide, Vol. 13, Ch. 3 § 320.35.50\(b\)](#). Local law will determine if a lien must be recorded at the appropriate court or agency to constitute valid collateral. *Id.* Cash bail is not posted to the collateral receipts journal but should be receipted for by a cashier in the usual manner and the receipt information docketed in the case.

- B. The collateral shall be stored in a locked cabinet within a secure area in the clerk's office and only the financial administrator, her back-up, the clerk of court and the chief deputy clerk shall have keys and/or the combination to that storage area. [Guide, Vol. 11, Ch. 2 § 230.50\(c\)\(d\)](#). An employee who is responsible for physical custody of non-cash collateral may not have access to the collateral receipts journal. [Guide, Vol. 11, Ch. 2 § 230.50.10](#).
1. Firearms ordered surrendered as a condition of bail shall be placed in the locked gun cabinet located in the secured room in the clerk's office designated for this purpose. Ammunition, if surrendered, shall be stored separately.
 2. When certificates of deposit or stocks and bonds are deposited as collateral, they must be accompanied by an assignment to the Clerk, U.S. District Court. It is the responsibility of the submitting party to advise the appropriate financial institution that the certificate, stock or bond has been assigned to the clerk of court. This can be done by letter.
 3. The procedures for personal surety secured by real estate are outlined in [LR 65.1.1\(f\)](#).
- C. A collateral receipts usage log for the pre-numbered receipts is maintained. The financial administrator has custody of the supply of pre-numbered receipts, which are maintained in a secured drawer, and places only five pre-numbered receipts in the collateral receipts usage log folder. The supply is replenished periodically as needed.
1. The deputy accepting the collateral shall manually prepare a controlled pre-numbered receipt. [Guide, Vol. 11, Ch. 2 § 230.50\(a\)](#). A basic description sufficient to identify the collateral will be written on the receipt form but no dollar value assigned to the item. *Id.* The receipt will be evidence that an asset other than money was received for collateral. The yellow copy of the receipt is given to the individual tendering the non-cash collateral, who must be informed that the receipt must be presented should the collateral be returned in the future.
 2. The deputy clerk accepting the collateral will transfer both the white original receipt and the collateral to the financial administrator (or to her backup, the clerk of court or chief deputy clerk). The financial administrator will initial and date the original receipt verifying that custody of the collateral listed on the receipt has been transferred to the financial administrator. Upon receipt, the financial administrator shall create a collateral receipt folder, insert the original receipt and collateral in the folder, and place the folder in a secured locked filing cabinet.
 3. The deputy accepting the collateral then posts the receipt to the electronic collateral receipts journal. The original receipt copy should be scanned and docketed in the case using the "Other Documents/Collateral Receipts" event. If a

receipt has a defendant's address, it is filed in the sealed scan chron file. Otherwise, it is filed in the regular scan chron folder.

4. If a receipt must be voided for any reason, write VOID and the date through all copies and give to the financial administrator.
- D. No one other than court employees, except the person who posted the collateral or his/her attorney, is allowed access to any item posted as a condition of bail without court order. [Guide, Vol. 11, Ch. 2 § 230.50\(e\)](#). Should another party wish to review any such item, a motion must be filed for consideration by the court.
- E. Pursuant to [LR 46.1](#), collateral may be released only upon order of the court. For the disposition of specific collateral, consult the court's internal training manual for collateral receipts.
1. If the collateral is ordered to be returned, the individual who tendered the collateral will supply the yellow copy of the receipt and will sign and date the original receipt to verify that the collateral has been returned. [Guide, Vol. 11, Ch. 2 § 230.50\(f\)](#). If the yellow copy has been lost or misplaced, the customer will note that fact on the original receipt. *Id.*
 2. The financial administrator will retrieve the collateral from its secured location and transfer custody to the case manager who will return it to the authorized recipient. In the event that the recipient is unable to physically appear at the courthouse, the collateral may be returned by certified mail, return receipt requested, and the case manager will ensure that the green acknowledgment of receipt indicates that it is a restricted delivery and only the intended recipient can sign for the item. Once received back from the Post Office, the duly signed acknowledgment of receipt will be attached to the original collateral receipt, taking the place of the yellow copy referenced in C above and will constitute verification of receipt of the collateral item.
 3. The financial administrator will give the original receipt to the appropriate case manager, who will scan and docket those receipts in the case file using the "Other Documents/Collateral Receipts Returned" event. If receipt has a defendant's address, it is filed in the sealed scan chron folder. Otherwise, receipts are filed in the regular scan chron folder. The case manager shall also update the electronic collateral receipts journal.
- F. Should the court order expired non-cash collateral to be forfeited to the U.S. Government, the collateral receipts journal will be updated to reflect the disposition of the collateral.
- G. Non-cash collateral is inspected and reconciled quarterly. This reconciliation is performed by the financial administrator by comparing the collateral on hand to the collateral receipts journal quarterly. If this inspection reveals that collateral need no

longer be in the custody of the court or reflects any other discrepancies, the matter is immediately referred to the case manager for resolution. Documentation is maintained for at least six years and three months after the release of the collateral. The financial administrator shall not post to the collateral receipts journal.

17.00 Travel Authorizations & Corrective Salary Payments

17.01 Travel Authorizations

- A. Pursuant to the Guide, the court has authorized the chief probation officer and the district clerk of court to perform routine travel within this Circuit. See administrative file folder ADM #1 in the lektreiver. [Guide, Vol. 19, Ch. 4 § 420.20.10\(a\)](#). The chief judge, or another district judge if the chief judge is not available, shall authorize all other official business travel authorizations for the chief probation officer and the district clerk of court, except where funding authorizations are issued by the AO and/or FJC. See administrative file folder ADM #1 in the lektreiver.
- B. Travel must be authorized in advance for employees, consultants, and contractors by the clerk of court or chief deputy clerk. When travel is funded through the court's operating budget for clerk's office employees and court reporters, the method of reimbursement (lodgings plus expense method or actual expenses of subsistence) shall be determined in advance by the clerk of court. [Guide, Vol. 19, Ch. 4 § 410.40.15](#).
 - 1. All employee travel must be submitted in the form of a Travel Authorization (USDCNH-5) and approved prior to travel by the clerk of court, who will determine whether the travel is necessary and in the interest of the judiciary. Id.
 - 2. Fees for early boarding, seat assignment, and preferred seating must be approved in advance. [Guide, Vol. 19, Ch. 4, § 440.40.10\(b\)\(6\)\(B\)](#).
- C. When traveling to training that is not sponsored by the AO or the Federal Judicial Center, a Training and Tuition Reimbursement Funding Request must be submitted to the clerk of court for approval in addition to the Travel Authorization form. [Attachment Z](#).
- D. The Chief Judge must approve training or related travel for judges and chamber staff in advance so that funds can be obligated through general authorizations. [Guide, Vol. 12, Ch. 11 § 1115.40](#). Form USDCNH-20 is used to document that approval.
- E. With the exception of travel to a court session by one or two chambers staff members, specific authorization is required from the employing judge for travel outside of the employee's home district. [Guide, Vol. 19, Ch. 4 § 420.20.60](#).
- F. The local commuting area for this court is the area within a 30-mile radius of the courthouse. A blanket travel authorization may be approved for infrequent travel within the local commuting area.

- G. All Travel Authorizations, regardless of funding source, are submitted to the financial administrator who creates a Travel Authorization document (TA1) in JIFMS as needed. The Travel Authorization is scanned, uploaded and attached to the TA1 in JIFMS by the financial administrator.
- H. The procurement specialist or financial administrator creates a blanket travel authorization in JIFMS for all judge and chambers travel. The amount of the travel authorization is based on recent actual travel expense. Blanket travel authorizations may not cover more than a three-month period. Blanket travel authorizations are submitted to a contracting officer for approval.
- I. The property and procurement administrator obtains purchase approval from the clerk of court for interpreter and court reporter travel, and then creates a travel authorization in JIFMS. The travel authorization is approved by a contracting officer in JIFMS.
- J. All travel obligations are reviewed by the financial administrator on a monthly basis.

17.02 Travel Planning

- A. Travelers are expected to adhere to the Prudent Traveler Rule. They should select medium-priced restaurants and accommodations and be prudent in controlling their expenses while on official travel.
- B. All employees are encouraged to use the contracted travel agency, National Travel Service, to obtain discounted government airfares and to assist with any changes or cancellations as needed.
 - 1. Government airfares are only available when a government travel card is used.
 - 2. The centrally billed government travel card may be used if a traveler does not have an individually billed travel card.
 - 3. Airfare in excess of the government contract rate cannot be reimbursed above the government rate. [Guide, Vol. 19, Ch. 4 §440.40.10\(b\)](#)
 - 4. Fees for early boarding, seat assignment, and preferred seating must be authorized in advance. [Guide, Vol. 19, Ch. 4, § 440.40.10\(b\)\(6\)\(B\).](#)
- C. If personal travel is being combined with business travel, government airfares cannot be used, and a constructive cost analysis must be prepared in advance and authorized by the clerk of court.
- D. Receipts must be obtained for lodging and all other expenses of \$50 or more. A voucher that includes taxi or car service over \$75 must have a certification from the employee that a less expensive means of transportation was not available, was impractical to use, or that

the taxi or car service resulted in the greatest advantage to the judiciary. [Guide, Vol. 19, Ch. 4 §440.50.80\(b\)](#).

- E. Travelers must refer to the applicable GSA locality per diem rate before making hotel accommodations. When reimbursement for actual expenses has been authorized, reimbursement may not exceed 150% of the GSA locality per diem rate.
- F. The lodging plus expense method of reimbursement includes an allowance for incidental expenses. Incidental expenses include fees or gratuities for services and tips given to porters, baggage carriers, bellhops, hotel maids, room stewards, sky caps, and others. It also includes transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site. Therefore, these expenses cannot be reimbursed separately under the lodging plus method.
- G. Other reasonable and necessary miscellaneous business expenses are reimbursable such as taxi or car service fares, tips to drivers, tolls, parking, baggage fees, business services, and lodging taxes if an exemption cannot be obtained. Housekeeping tips are not reimbursable.
- H. Car rental must be approved in advance and is only permitted when it is more advantageous to the judiciary than taxi, car service, or other mode of transportation.
- I. Alcoholic beverages are not reimbursable.

17.03 Travel Reimbursement

- A. All claims for travel reimbursement should be combined onto a single travel voucher form (with supporting documentation) and submitted no later than two weeks after the completion of travel. The voucher must be signed by the traveler and submitted to the financial administrator for review. [Guide, Vol. 19, Ch. 4 § 460.10](#).
- B. The financial administrator will review all submitted travel vouchers for compliance with travel reimbursement rules and policies and for mathematical accuracy. [Guide, Vol. 19, Ch. 4 § 420.20.20](#). Specifically, the financial administrator will confirm that the travel was for official business, that the mathematical calculations on the voucher are correct, that the claims for reimbursement are necessary and proper to the travel involved, and that the voucher is supported with receipts and approvals as necessary. [Guide, Vol. 19, Ch. 2 § 260.10\(b\)](#). The financial administrator signs the travel voucher as evidence of the review.
- C. The financial administrator creates a TVC document in JIFMS then scans, uploads, and attaches the travel voucher to the TVC document. The financial administrator submits the TVC in JIFMS as the first level of approval on district court travel vouchers. A certifying officer will similarly review the documentation attached to the travel voucher and will approve each judicial officer's travel voucher as the authorized certifying

officer. [Guide, Vol. 19, Ch. 2 § 260.10\(b\)](#). When applying the second level of approval/certification, the certifying officer processes the travel voucher in JIFMS. The clerk of court and the chief probation officer are cross designated to approve each other's travel vouchers.

17.04 Corrective Salary Payments

- A. A corrective salary payment occurs when an employee does not receive a regular salary payment, a direct deposit/EFT is rejected by a receiving bank, or a salary payment made by the U.S. Treasury is lost, stolen or otherwise not received. [Guide, Vol.12, Ch. 6, § 695.40](#)
 - 1. A rejected salary payment is most often the result of a rejected direct deposit/EFT. The AO Court Human Resources Division (CHRD) is notified of these instances and obtains the corrected information either through the Human Resources Administrator or directly from the employee.
 - 2. When an employee has a mid-pay period change in status or hire date, and the action is not processed through the payroll system in time for a regular salary payment, the employee may receive an interim salary payment. The HR administrator contacts the Payroll Services Branch to request an interim salary payment. The CHRD will process the interim salary payment in JIFMS and record a manual check in HRMIS.

[Guide, Vol.12, Ch. 6, § 695.](#)

- B. For settlement of an overpayment resulting from a corrective salary payment, the CHRD will contact the employee directly and provide information regarding the overpayment. [Guide, Vol. 12, Ch. 6 § 695.60\(a\)](#). The CHRD will initiate debt collection procedures if the employee fails to submit the overpayment within 30 days notice. [Guide, Vol. 12, Ch. 6 § 695.60\(b\)](#)

18.00 Use of Government Travel Credit Cards

- A. Issuance of a government travel card to court personnel, other than judicial officers, will be made at the discretion of the clerk of court if: a) an employee has a need to perform official, overnight travel on a recurring basis; and b) the issuance of a travel card is in the best interest of the judiciary. Generally, employees who travel more than one overnight trip per year should obtain a government travel card. [Guide, Vol. 19, Ch. 4 § 430.10](#).
- B. The government travel card may only be used by the employee-cardholder to pay authorized official business expenses associated with temporary duty travel or judiciary-authorized relocation. Use of the government travel card for other purposes could result in disciplinary action. [Guide, Vol. 19, Ch. 4 § 430.10](#).

- C. The clerk of court has appointed the financial administrator to serve as Agency Program Coordinator (APC) and the executive assistant/procurement specialist as the alternate APC. The APC shall, in addition to the responsibilities specifically enumerated in the written appointment, perform the following duties: a) receive, review, process and maintain applications for travel cards; b) monitor government Citibank travel card activity to assure compliance with credit card policies under the travel regulations for the judiciary; c) monitor timely payment of travel card accounts; d) manage any delinquent travel accounts; and e) report any misuse or delinquencies on a card directly to the clerk of court. The APC also shall ensure that all travel cardholders have signed a certification indicating that they have read and understood this subsection of the Internal Control Manual and shall maintain those certifications.
- D. Individuals assigned a Citibank government travel card are responsible for: a) safeguarding their credit card and their credit card account number; b) ensuring that their card is only used for official government travel while away from their official duty station; c) ensuring all charges conform to applicable travel rules and regulations; d) making prompt payment of all charges properly billed; e) notifying Citibank officials, the APC and the clerk of court should a travel credit card be either lost or stolen; and f) otherwise complying with the district's Government Travel Card Policy. [Attachment M](#).
- E. The cardholder is responsible for all purchases, cash advances charged, and fees. The card is not transferable and must be used only by the cardholder named on the face of the card. Citibank will seek payment for all charges directly from the cardholder regardless of whether the cardholder has received reimbursement from the court.
- F. The APC will review all monthly Citibank travel card activity reports to monitor travel card activity and timely payment of travel card accounts. The APC may not issue a card for himself or herself. [Guide, Vol. 19, Ch. 6 § 620.40\(d\)](#). If the APC possesses a travel card, the clerk of court shall review and initial the monthly Citibank travel card activity report for months when the APC was in travel status.
- G. A government travel cardholder must make payment promptly upon receipt of a statement from Citibank. Citibank may suspend or cancel a government travel card as follows:
1. Suspension: If payment is not received by Citibank within 61 calendar days from the closing date the account will be suspended.
 2. Cancellation: If an account is past due for 120 calendar days beyond the closing date and all suspension procedures have been met (see Cardholder Account Agreement) or if an account has been suspended two times during a 12-month period and is past due again, the account may be cancelled. A card may also be cancelled if used for unauthorized purposes.

- H. The following disciplinary action may be taken as a result of the delinquent payment or misuse of the government travel card.
1. If an account is placed on suspension by Citibank for delinquent payment, the APC will advise the clerk of court. The clerk of court will schedule a meeting with the cardholder to determine the status of the account and the reason for the delinquency. The cardholder must rectify the delinquency immediately.
 2. If an account is cancelled for delinquency by Citibank, the APC will advise the clerk of court. The clerk of court will schedule a second meeting with the cardholder at which the card will be collected from the cardholder and a letter of reprimand may be placed in the employee's personnel folder. The cardholder must make immediate payment to Citibank for the outstanding balance. Unless circumstances warrant it, the offending employee will not be authorized a government travel card in the future.
 3. If payment is not made to Citibank for any undisputed balance within a reasonable period after the card is collected by the clerk of court, he may suspend the employee with or without pay.
 4. If after suspension, the undisputed balance remains outstanding, the employee may face dismissal.
- I. The following disciplinary action may be taken if the card is used for other than official travel expenses or otherwise used in contravention of the terms and conditions stated in this Manual.
1. If misuse of a government travel card is detected, the APC will advise the clerk of court. The clerk of court will schedule a meeting with the cardholder to review appropriate use of the card. A letter may be placed in the personnel file of the employee outlining the discussion held during the meeting regarding appropriate use of the card.
 2. If further misuse is detected, the APC will advise the clerk of court and a second meeting will be scheduled. A detailed explanation of the use of the card will be expected from the employee. A letter of reprimand may be placed in the employee's personnel file.
 3. If further misuse is detected, the APC will advise the clerk of court. The employee may be suspended with or without pay. Further misuse may result in dismissal.
- J. If a delinquency or misuse of a government travel card involves the clerk of court, the APC shall refer the matter to the chief judge rather than the clerk of court.

- K. Prior to an employee's transfer, retirement or separation, the clerk of court or human resource administrator is responsible to advise the APC to a) collect the travel card and cancel the government travel card issued to the employee, or b) determine whether a transferring employee will require a government travel card at his or her new duty station. The APC will manage the cancellation or reassignment of cardholder's organization using the Citibank online card management system.

18.01 Related Documents

[Attachment M](#)

Travel Card Program

19.00 Physical Safeguards and Security

19.01 General Security

- A. Unauthorized persons shall not be allowed into the clerk's office without the express permission of clerk's office personnel.
- B. Doors and windows shall be locked during non-business hours.
- C. Duress alarms have been installed in appropriate places, including intake, the clerk of court's office, chambers and courtrooms, and are to be checked monthly by the Court Security Officers for working order. Glass break alarms have been installed on the first floor.
- D. Restricted access to secured non-public spaces is maintained by keys or Facility Access Cards ("FACs"). [Guide, Vol. 11, Ch. 10 § 1050.50\(a\)](#). If the court orders sealed records to be held by the clerk's office, the items are stored within CM/ECF and/or in a secured area, are not commingled with financial records, and access is limited to authorized personnel.
- E. The clerk of court or designated staff member, most often in coordination with the District Judicial Security Inspector from the U.S. Marshals Service, determines each employee's physical access rights to sensitive controlled areas upon hiring and modifies those access rights should there be changes to (1) what is characterized as sensitive controlled areas, (2) the employee's role, or (3) restricted hours.
- F. The clerk of court and the human resources administrator annually review the list of persons with physical access to restricted areas. This review should ensure that persons no longer employed by the court unit are removed from the list of persons with physical access to restricted areas and:

1. Their FACs are deactivated;
2. Their keys are collected;
3. Combinations are changed to any safes to which they had access; and
4. Access to electronic systems accounts is suspended or deleted.

[Guide, Vol. 11, Ch. 10 § 1050.60.](#)

- G. The Facility Security Committee (“FSC”) oversees security for the Rudman/Cleveland Complex. The Judiciary, GSA, FPS, and each other tenant of the Rudman/Cleveland Complex is represented on the FSC. [Guide, Vol. 17, Ch. 2 § 240.30.](#) The district has also established a Court Security Committee comprised of judicial officers and representatives from all court units in the district and the USMS. [Guide, Vol. 17, Ch. 2 § 240.20.](#)
- H. As part of the annual budget call process, the USMS identifies the need for court security officers or security systems and equipment that are funded by the judiciary’s Court Security appropriation. [Guide, Vol. 17, Ch. 2 § 210.30.](#)
- I. The FSC has adopted an Occupant Emergency Plan for the Cleveland/Rudman Complex that has been distributed to employees and upon which training has been provided. [Attachment N.](#)

19.02 Vault/Safe Security

- A. The clerk’s office maintains a single, walk-in vault. This vault is equipped with an electronic intrusion detection device.
- B. Combinations to safes/vaults shall be changed once each year, upon termination of an employee with access or when there is reason to suspect security has been compromised. When a safe is located within a vault, only one must have its combination changed each year. [Guide, Vol. 11, Ch. 2 § 230.40\(f\).](#)
- C. A designated court unit staff member must be responsible for the issuance of keys and FACs. [Guide, Vol. 11, Ch. 10 § 1050.20.](#) The clerk of court shall exercise care in determining which employees are entitled to keys and combinations and shall limit their number. The financial administrator shall maintain a list of individuals who have the combination to the safe/vault and the key custodian shall maintain a list of individuals who have keys to various locked doors and cabinets. Cashiers shall not have access to the safe or vault combination.
- D. When not in actual use during regular business hours, the safe/vault shall be locked by use of a secured day-gate and shall not be accessible to unauthorized persons. Combinations to vault/safe will not be written down unless kept secured.

- E. An inventory list which sets out the contents of the safe/vault will be maintained and updated as contents change.
- F. The financial administrator is responsible for securing the vault during times of emergency such as a fire drill or other temporary office closures. The clerk of court is responsible as the alternate. The chief deputy clerk is responsible as the second alternate.

19.03 Keys and Access Cards

- A. Authority for the issuance of keys and FAC cards is the responsibility of the clerk of court. Keys and FAC cards will be assigned to individuals based upon the principle of need in performing duties and responsibilities assigned.
- B. Keys are issued to employees by the clerk of court or the designated key custodian. The key custodian will maintain a roster of individuals that are assigned keys. [Guide, Vol. 11, Ch. 10 § 1050.40](#). The key custodian makes an annual inventory of keys issued and in supply and updates the master list accordingly.
- C. A key control cabinet will be maintained in room 1708. All keys not assigned to employees are kept in the key control cabinet. Each key is assigned a number correlating with its lock location and an inventory is maintained by means of a control log. [Guide, Vol. 11, Ch. 10 § 1050.50](#).
- D. FAC cards control employee access to the Rudman Courthouse and other secure areas within the facility and also serve as an official judicial employee identification. The human resource administrator is responsible for the issuance of FAC cards. The clerk of court is responsible for determining the level (areas) and hours of access for all court employees. The clerk of court or human resources administrator may issue temporary FAC cards for interns and contractors after they have security clearance. The human resource administrator is responsible for tracking FAC cards and must maintain a current record of each card issued, along with the name of the individual assigned that card, and of each card destroyed. [Guide, Vol. 11, Ch. 10 § 1050.40](#).
- E. Employees are directly responsible for keys and FAC cards assigned to them. Keys and FAC cards should generally be carried on the employee's person and should not be left unattended where they may be compromised.
- F. Should a loss occur, court personnel are responsible for immediately notifying the clerk of court or the human resource administrator of the loss and must provide an explanation of the circumstances surrounding the loss. If appropriate, the clerk of court or human resource administrator is responsible for notifying the U.S. Marshals Service or the Federal Protective Service of the loss so that corrective measures may be taken.

- G. Logs and records for FAC cards and court-issued keys are maintained in a database and a restricted area or locked file cabinet accessible only by authorized staff. [*Guide, Vol. 11, Ch. 10 § 1050.50\(b\).*](#)
- H. When a person terminates employment, any keys in that person's possession must be returned to the key custodian on or before the last day of employment. The master list is properly updated.

19.04 Employee Identification Cards

- A. The clerk of court is the sponsor of FAC cards for district court employees, the human resources administrator is the primary registrar and the intake deputy clerks are the primary issuers. [*Guide, Vol. 17, Ch. 3 § 350.25.*](#)
- B. In the case of a lost FAC card, an employee must promptly report the loss in writing to the issuing official and should explain the circumstances of the loss and request the issuance of a new FAC card. [*Guide, Vol. 17, Ch. 3 § 350.45.*](#)
- C. Upon a change of name or employee home address, a new FAC card will be issued.
- D. FAC cards will be surrendered to the registrar at the time of separation.

19.05 Postage Meter Controls

- A. The clerk of court has appointed designated primary and backup postage meter operators and administrators. [*Guide, Vol. 11, Ch. 8 § 830.*](#)
- B. The postage meter shall be operated by authorized personnel only. [*Guide, Vol. 11, Ch. 8 § 850.*](#) Postage meter operators may not have any involvement in the postage refill process or reconcile meter charges.
- C. Postage meter administrators are designated to input funds into the postage meter as needed and to assure that adequate funds are available. Postage meter administrators are not authorized to serve as postage meter operators.
- D. A postage meter is located in the mail room within the clerk's office for use by the clerk's office, Chief Judge Howard's chambers, and the USP. Each has a separate postage meter operator password for the meter, which must be entered in order to operate the postage meter. [*Guide, Vol. 11, Ch. 8 § 850.*](#) These passwords are coded to assure that the charges are assessed to the appropriate court unit. After applying postage, each postage meter operator shall clear his or her password before leaving the postage meter area and returning to his or her workstation. [*Guide, Vol. 11, Ch. 8 § 850.*](#) The postage meter administrators share a separate common password for the meter.
- E. A postage meter administrator runs a postage meter fund account summary weekly and logs the amount of postage used by each court unit and the balance on the postage meter in a ledger. The meter will be refilled on an "as-needed" basis. This ledger shall be

retained for 6 years and 3 months. The amount of the postage meter carry-over balance between fiscal years will not exceed the greater of \$200 or 1/12th of the court unit's annual postage meter annual obligations. Amounts exceeding this limit are subject to return to the AO. The carry-over includes the balance on the meter and any funds on deposit with the meter vendor or the U.S. Postal Service. [Guide, Vol. 11, Ch. 8 § 840\(b\)\(2\)](#); [Guide, Vol. 23, Ch. 3 § 390.20.10](#). Court units are required to document year-end balances. [Guide, Vol. 11, Ch. 8 § 840\(b\)\(1\)](#). The court unit must maintain the appropriate records and documentation in accordance with the applicable judiciary records disposition schedule. [Guide, Vol. 11, Ch. 8 § 840\(c\)](#);

- F. When it becomes necessary to refill the postage meter, the Executive Assistant/Procurement Specialist prepares an RQ1, Award, and general payment voucher in JIFMS and applies level one approval, with a certifying officer providing level two approval.
- G. Within five to ten days after the disbursement was sent to the vendor, the postage meter administrator verifies on the vendor's webpage whether the refill amount has been received and may be downloaded to the court's postage meter.
- H. When the refill has been received, a postage meter administrator initializes the machine by contacting the vendor's reserve account and downloads the refill amount into the postage machine. The postage meter administrator runs a fund receipt report both before and after the refill is downloaded and the postage meter administrator updates the postage meter ledger sheet accordingly.
- I. The postage meter administrator may take all credits and overages to the post office for reimbursement of unused postage when it exceeds the unusable threshold amount listed in the section immediately below.
- J. If an incorrect amount of postage is placed on envelopes or meter strips or a malfunction produces an illegible or unusable meter imprint, the postage meter operator shall save the entire envelope, package wrapper or meter strip containing the unusable imprint. A postage meter administrator shall log the total amount of unusable meter imprints weekly to determine whether \$20 has accumulated in a 60-day period. [Guide, Vol. 11, Ch. 8 § 860\(b\)\(2\)](#) If that threshold is reached, the postage meter administrator will bring the accumulated meter impressions on envelopes, package wrappers and tapes to the licensing post office along with three copies of PS Form 3533, Application and Voucher for Refund of Postage and Fees. The post office should sign and date the court's copy of the form for the court's records. The post office will issue a money order to cover the refund amount.
- K. The sharing agencies (i.e. the U.S. Probation Office and the Circuit Court) are responsible for determining and paying for the amounts of the meter refills for their respective units and for requesting that the district court postage meter administrator download refill amounts on their unit's behalf.

- L. The postage meter is for government use only and can never be used for personal mail or intra-office correspondence. [Guide, Vol. 23, Ch. 3 § 320.10](#). A warning label is affixed to the machine that reminds employees of the prohibition against personal use.
- M. The mail classification selected determines the cost, control, security, and speed of official mail. The most economical mail services that are consistent with desired delivery dates should be selected. [Guide, Vol. 23, Ch. 3 § 340.10](#).
- N. All mail with postage meter imprints or penalty mail stamps, other than first-class mail weighing 12 ounces or less, must be marked to show the class at which it is mailed. [Guide, Vol. 23, Ch. 3 § 335.10](#). Foreign mail must be endorsed “airmail” or it will be transported via surface modes, which could result in delayed delivery. [Guide, Vol. 23, Ch. 3 § 335.20](#).
- O. The clerk’s office is authorized to furnish business reply cards, envelopes and labels to the public to obtain official information. When these items are provided, it should be on a one-to-one basis for each reply requested. [Guide, Vol. 23, Ch. 3 § 325.10](#). Official business reply items should not be furnished to federal agencies to obtain information. [Guide, Vol. 23, Ch. 3 § 325.20](#).
- P. Stamps may be used as an emergency backup in the event of meter failure when other arrangements are not possible and for after hours and weekend mailings. [Guide, Vol. 23, Ch. 3 § 390.30](#). The designated postage operator or backup is responsible for safeguarding postage stamps and pre-stamped envelopes in his or her custody. [Guide, Vol. 11, Ch. 8 § 830 \(c\)](#). To the extent maintained on site, stamps will be kept in a secured locked area, issued on an as-needed and accountable receipt basis. [Guide, Vol. 23, Ch. 3 § 390.40](#).
- Q. When sending mail by FedEx or UPS, the court shall comply with the requirements of the [Guide, Vol. 23, Ch. 3 §§ 370 and 375](#). The federal government is self-insured. Appropriated funds are not available for parcel-post insurance or insurance options offered by competing contract carriers. [Guide, Vol. 11, Ch. 8 § 850\(e\)](#).
- R. The court technology specialist performs routine and on-the-spot audits to ensure that outgoing mail is official business-related (not used for personal business). [Guide, Vol. 11, Ch. 8 § 860\(b\)](#).

19.06 FedEx and UPS

- A. The clerk of court has authorized the use of online FedEx and UPS courier accounts for all mail clerks and the human resources administrator. These accounts are for court use only. The accounts are password protected. Passwords must be changed when there is a change in the authorized users. The award issued to FedEx and UPS shall identify the authorized users.

- B. Copies of the shipping labels must be submitted to the executive assistant/ procurement specialist to match to the weekly invoices.

19.07 Financial Systems Security

- A. The court began using JIFMS on November 7, 2016, and began using the FAS4T-Civil/Criminal Accounting Module (CCAM) effective August 1, 2008. The procedures below reflect the use of those two programs.
- B. JIFMS, FAS4T, and CCAM security profiles were created for each user based upon his or her roles and responsibilities as well as to enforce separation of duties. JIFMS, FAS4T, and CCAM automatically maintain and audit system security by requiring each user of the system be not only identified in the system, but also assigned specific rights within the system for information access and transaction approval. The profiles have been processed through ICE and any violations were remediated by either reassignment of duties or applying an approved compensating control.
- C. In district court, the financial administrator reviews the security profiles and determines if changes, or in the event of new users, new profiles, are necessary. The financial administrator prepares each new or revised profile for review and approval of the clerk of court or the chief deputy clerk, which is then forwarded to the security administrator for entry into FAS4T and/or CCAM. FAS4T security profile forms (current and previous) and related reports are kept in a secure location until the district's cyclical audit has been performed. [Guide, Vol. 11, Ch. 6 § 650\(l\)](#).
- D. Under no circumstances will the FAS4T and CCAM security administrator modify a user's security profile, role authorization or permission function without the prior written authorization of a CUE. In the case of an emergency, a temporary written authorization may be forwarded by facsimile to the security administrator with the original to follow by regular mail. After updating or changing a user's security role or permission function, the security administrator must verify that the change was made to the system by signing and dating the FAS4T and CCAM security change/update request document. Any permanent change must be submitted using ICE. The security administrator is responsible for maintaining all FAS4T and CCAM original/change/update request documents in a secure location. *FAS4T/CR Security Manual*, Section 2.3.
- E. The FAS4T and CCAM security administrator will not be provided access to:
 - 1. The root password to the UNIX and Informix FAS4T servers;
 - 2. The approval permission function within the FAS4T system.
- F. Consistent with the FAS4T Security Manual, FAS4T/CCAM system users will be limited to 3 failed access attempts and user passwords will (a) require a minimum of 6 characters to include numbers and symbols, and (b) be changed every 90 days.

- G. The FAS4T and CCAM security administrator is responsible for reviewing individual security profiles within the system to ensure that the individual role permissions agree with those as authorized on user Security Profile forms. This will be accomplished at least once a year.
- H. In the district court, the financial administrator is responsible for running on a monthly basis the FAS4T Systems Logging Report, Security Table Update Log Report, Override Error Log Report, and the Security Violations Report and for providing copies to the clerk of court or designee to review these reports for any signs of unauthorized activity or access. The other court units in the district have designated personnel perform this function for their respective units.
- I Security for the Judiciary Integrated Financial Management System (JIFMS) is the responsibility of the AO. When JIFMS access changes are required, the financial administrator, who serves as the internal control reviewer, shall use the JIFMS ICE to ensure that a separation of duties violation does not result. If no violation would result, or if the clerk of court decides to institute a mitigating control, then the financial administrator submits the profile change in JIFMS ICE or directly to the JIFMS Help Desk. The financial administrator reviews the JIFMS User Violations Summary weekly to ensure that there have been no access changes resulting in a separation of duties violation. The AO security administrator and director of information technology maintain the profiles.

19.08 Related Documents

[Attachment N](#)

Occupant Emergency Plan

20.00 Property Management

- A. The Director has delegated certain personal property authorities and responsibilities to the district chief judge. [Guide, Vol. 16, Ch. 5 § 510.30\(a\)](#). The chief judge has delegated the human resources administrator to serve as the custodial officer and the chief deputy to serve as the disposal officer. ([Guide, Vol. 16, Ch. 5 § 510.30\(b\)\(1\)](#)). Custodial and disposal officers may not delegate their signature authority nor their responsibility for complying with the property management guidelines set forth in the *Guide*; however, the custodial officer may assign certain tasks (entering data into the Master Personal Property Record (MPPR), assisting with physical sightings, attaching asset tags) related to property management to other employees. *Guide*, Vol. 16, Ch. 5 [§ 510.30\(f\)](#) and [§ 520.25\(b\)](#).

20.01 Duties of Custodial Officer and Disposal Officer

- A. The custodial officer is responsible for the following:
 - 1. Taking responsibility for the custody and control of personal property after it has been accepted by the contracting officer (or designated staff) and for personal

property acquired through an exchange, transfer from another government agency or judiciary organization, donation, gift or loan;

2. Ensuring the MPPR is updated as necessary and maintaining the appropriate supporting documentation and records;
3. Ensuring an asset tag is attached to an item (if applicable);
4. Storing and securing property until issued and assigned to a caretaker and when a caretaker leaves (if applicable);
5. Tracking accountable property items, including managing caretaker and property sign-out/sign-in forms;
6. Ensuring that physical sightings are properly conducted and preparing physical sighting certifications and reports;
7. Reconciling the MPPR with the physical sighting list;
8. Identifying excess property items;
9. Reconciling property disposal records and the MPPR;
10. Providing a report of excess property to the disposal officer; and
11. Notifying the chief judge or clerk of court when an item has been lost, stolen, or damaged.

[Guide, Vol. 16, Ch. 5 § 520.25\(a\).](#)

- B. A custodial officer may not serve as a disposal officer at the same time. [Guide, Vol. 16, Ch. 5 § 510.30\(c\)](#) and [Vol. 11, Ch. 4 § 420](#). A custodial officer may not be a contracting officer. [Guide, Vol. 11, Ch. 4 § 420](#). A custodial officer may not receive deliveries of accountable or non-expendable property. *Id.*
- C. The disposal officer is responsible for the following:
1. Ensuring that excess and surplus accountable and non-expendable property items are accounted for until redistribution, transfer, donation, recycle, destruction, or abandonment;
 2. Documenting the steps for disposal;
 3. Identifying excess property that should be recycled, abandoned, or destroyed; and,

4. Certifying the abandonment or destruction in writing with a witness.

[Guide, Vol. 16, Ch. 5 § 580.10.](#)

- D. A disposal officer may not serve as a custodial officer at the same time. [Guide, Vol. 16, Ch. 5 § 510.30\(c\)](#) and [Vol. 11, Ch. 4 § 420](#). Employees responsible for receiving, controlling or accounting for sale proceeds may not serve as the disposal officer. [Guide, Vol. 11, Ch. 4 § 420](#).

20.02 Court Property

- A. Official government personal property is divided into the following three classes:

1. Accountable Property;
2. Non-Expendable Property; and
3. Expendable Property

[Guide, Vol. 16, Ch. 5 § 520.20\(c\).](#)

- B. Accountable property, such as computers, audio/visual equipment, copiers, and postage meters, consists of property which:

1. Has an original purchase price of \$1,000 or more or is a sensitive item that requires special control and accountability to protect government interests, regardless of original purchase price, such as smart phones, tablet computers, and laptops;
2. Must be listed and identified in the MPPR as accountable property;
3. Must have an asset tag attached thereto; and
4. Is issued with a caretaker form.

[Guide, Vol. 16, Ch. 5 § 520.30.](#)

- C. Non-expendable property, such as office furniture consists of property which:

1. Has an original purchase price of \$500 or more, but less than \$1,000;
2. Must be listed in the MPPR and distinguished from accountable property;
3. Must have an asset tag attached thereto; and
4. Is issued without a caretaker form.

[Guide, Vol. 16, Ch. 5 § 520.40.](#)

- D. Expendable property, includes general office supplies and consumables such as furniture with an original purchase price of less than \$500:
1. Has a limited shelf life; and
 2. Is issued without a caretaker form.

[Guide, Vol. 16, Ch. 5 § 520.50.](#)

20.03 Custody and Control of Court Property

- A. The custodial officer must secure all accountable property and non-expendable items until they are issued to individual employees for official use. [Guide, Vol. 16, Ch. 5 § 520.25\(a\)\(4\)](#) and [Vol. 11, Ch. 4 § 440.40\(b\)](#). The custodial officer will use a caretaker form to assign custody of accountable property and non-expendable to an employee. [Guide, Vol. 16, Ch. 5 § 520.30.20.](#)
- B. An MPPR is maintained and is the official perpetual record of all accountable and non-expendable property owned and in the custody of the district court. Accountable property must be distinguished from non-expendable property. [Guide, Vol. 16, Ch. 5 § 540\(a\)](#). The MPPR provides an audit trail from point of acquisition to point of disposition. [Guide, Vol. 16, Ch. 5 § 540\(b\)](#). The MPPR must include the following: the name and description of the property, serial number, asset tag number, the acquisition cost and date, location, caretaker (when applicable), and if disposed, the method of disposal, the date of disposal, and amount received or credited if disposal was through sale or exchange. [Guide, Vol. 11, Ch. 4 § 440.30\(a\)\(2\)](#) and [Vol. 16, Ch. 5 § 540\(e\)](#).
- C. The source records (i.e. purchase orders, invoices, vouchers, and receiving reports) for both accountable and non-expendable property contained on the MPPR must be retrievable for reference and are to be retained for 7 years after the date of disposal and may be retained electronically. [Guide, Vol. 11, Ch. 4 § 440.30\(a\)\(3\)](#) and [Guide, Vol. 16, Ch. 5 § 520.20.20.](#)
- D. The custodial officer shall conduct, and certify by signature and date, a physical sighting of accountable property every two years at a minimum and when: (1) a custodial officer is designated; or (2) a custodial officer is relieved of property duties, or (3) as determined to be necessary by the chief judge or clerk of court. A physical sighting may also include non-expendable or expendable property when determined to be necessary by the custodial officer or when directed by the chief judge or clerk of court. [Guide, Vol. 16, Ch. 5 § 550.](#) The custodial officer, at his or her discretion, may conduct a physical sighting of any and all property more frequently. When a caretaker is removed from his

other position, the accountable property in the custody of that employee, as caretaker for those items, must be physically sighted and accounted for.

- E. The physical sighting must verify:
1. The name or description of the item;
 2. The asset tag number;
 3. The caretaker of accountable property;
 4. The location of accountable property;

and be reconciled with the MPPR.

[Guide, Vol. 16, Ch. 5 §§ 550\(f\) and \(g\).](#)

- F. Reconciled results must be certified, by signature and date, as correct by the custodial officer and the clerk of court. All discrepancies must be brought to the attention of the chief judge. Physical sighting records must be maintained for 7 years. [Guide, Vol. 16, Ch. 5 §§ 550\(h\), \(i\), and \(j\).](#)
- G. A judiciary employee may temporarily remove accountable property that is not assigned to a caretaker, from the workplace for official business use with the permission of the clerk of court. In such circumstances, the caretaker and custodial officer must execute an "IT Property Assignment Form." [Guide, Vol. 16, Ch. 5 § 520.30.30.](#) The caretaker is responsible for exercising reasonable care in the custody and maintenance of the property and is to return the property to the custodial officer when it is no longer in use or needed. *Id.* Upon return, both the caretaker and the custodial officer must execute the "Sign-in" section of the "IT Property Assignment Form." *Id.* The "IT Property Assignment Form" must be retrievable for reference and be retained for 7 years. [Guide, Vol. 11, Ch. 4 § 440.30\(b\).](#)
- E. The human resources administrator is responsible for verifying that all property assigned to an employee has been returned to the control of the judiciary prior to the employee's transfer, separation or retirement.

20.04 Return, Exchange, or Swap of Court Property

- A. The custodial officer may use exchange/sale authority to replace personal property when there is an ongoing need for similar property and the existing property no longer meets the needs of the court or adequately performs the functions for which it is used. [Guide, Vol. 16, Ch. 5, §570.](#) Whenever accountable or non-expendable property is returned, exchanged, or swapped, the custodial officer shall remove the asset tag from the item, update the status type in the inventory database, and notify the disposal officer of the

nature of the disposal. The asset tag and documentation of the return, exchange or swap shall be provided to the disposal officer using the [form](#) created for this purpose.

- B. The disposal officer shall update the inventory database with the disposal date and method. Disposal records shall be retained for 7 years from the date of disposition. [Guide, Vol. 11, Ch. 4 § 450.20](#) and [Vol. 10, Appendix 6A \(C\)\(6\)](#).
- C. If property is determined to be excess or surplus by the custodial officer, then the item must be disposed as described in the following section.

20.05 Disposal of Court Property

- A. Excess property is defined as any personal property that:
 - 1. Has potential for further economical use by other federal government officials; and
 - 2. Is no longer needed for official functions, as determined by the custodial officer.[Guide, Vol. 16, Ch. 5 § 580.40\(a\)](#).
- B. The custodial officer is responsible for identifying excess property. [Guide, Vol. 16, Ch. 5 § 520.25\(a\)\(8\)](#). The custodial officer must provide a written list of excess property to the disposal officer, which provides the reason for disposal and is maintained in the property records, before the disposal officer has disposal authority over the property. [Guide, Vol. 11, Ch. 4 § 450.20\(a\)](#); [Guide, Vol. 16, Ch. 5 § 580.10\(a\)](#).
- C. If a disposal officer determines that an excess property item has nominal or no value to the government (e.g. broken or damaged beyond repair), then the disposal officer may immediately abandon, destroy, or recycle the item after obtaining the Chief Judge's approval. [Guide, Vol. 16, Ch. 5 § 580.20](#).
- D. Excess property must first be offered for redistribution within the judicial branch and then be offered for transfer to other federal agencies. [Guide, Vol. 16, Ch. 5 § 580.30](#). If no judicial branch or federal agency wants excess property on a transfer basis, the property is classified as surplus and may be disposed of as follows:
 - 1. Offered for donation to state and local public agencies and other eligible non-federal recipients; or
 - 2. Abandoned, destroyed, or recycled.[Guide, Vol. 16, Ch. 5 § 580.50](#).
- E. The disposal officer must keep records that verify that excess/surplus property was offered to entities in the order of preference stated above. [Guide, Vol. 11, Ch. 4 §](#)

- [450.20\(b\)](#). The disposal officer must notify the custodial officer by email of the offering of excess and surplus property to all groups and the final disposition. These notifications must be retained in the disposal file. The property disposal file must contain a signed receipt for all items redistributed or transferred. [Guide, Vol. 11, Ch. 4 § 450.20\(b\)](#). The disposal officer must ensure that excess and surplus accountable property items assigned to the property disposal officer for disposal action are accounted for until transferred, donated, or abandoned. [Guide, Vol. 16, Ch. 5 § 580.10\(a\)\(1\)](#).
- F. The disposal officer's editing access to the property management inventory records is limited to indicating the disposal date and method and attaching supporting documentation. [Guide, Vol. 11, Ch. 4 § 440](#), [Guide, Vol. 16, Ch. 5, § 580.10\(b\)\(3\)](#)
- G. Employees with property management or property disposal duties are prohibited from making purchases of government property at public sales. [Guide, Vol. 16, Ch. 5, § 580.60\(f\)](#).
- H. The property disposal officer certifies in writing the abandonment of surplus property and the certification is witnessed by another party and notifies the property custodial officer in writing concerning the final disposition of excess and surplus property. Form AO 565 is used for this purpose. [Guide, Vol. 11, Ch. 4, § 450.20\(b\)\(3\)](#), [Guide, Vol. 16, Ch. 5 § 580.10\(a\)\(4\)](#).
- I. The list of excess property must be retained by the custodial officer for 7 years. [Guide, Vol. 11, Ch. 4 § 450.20](#) and [Vol. 10, Appendix 6A \(C\)\(6\)](#). Original disposal records must be retained by the disposal officer for 7 years from the date of disposition. *Id.*

20.06 Damaged, Loss, Destroyed Court Property

- A. Damage, loss, or destruction of judiciary property and unresolved discrepancies between physical sightings and inventory records will be handled by a Board of Survey consistent with the procedures specified in [Guide, Vol. 16, Ch. 5 § 555.20](#).
- B. Incidents of theft must be reported to:
1. The Federal Protective Service (FPS); or
 2. The General Services Administration (GSA) Building Manager in the absence of an FPS official; or
 3. To the local police department if in government leased space or other premises.
- A copy of the FPS report or police report must be retained for reconciliation of property records. [Guide, Vol. 16, Ch. 5 § 590](#).
- C. Employees shall notify the custodial officer of any lost, missing, or stolen government property. [Guide, Vol. 16, Ch. 5 § 520.20 \(h\)](#).

20.07 Related Documents

[Court Property Inventory Procedures 8-1-17](#)

[Court Property Disposal Procedures 8-1-17](#)

21.00 Human Resources Policies and Procedures

21.01 Time and Attendance

- A. An appointing officer has statutory authority over specified positions to approve all personnel actions that affect compensation, including leave.
- B. Each judge is the appointing officer and time approver for their chambers staff. [Guide, Vol. 12, Ch. 9 § 920.10.40\(a\)\(1\)\(A\)](#).
- C. The chief judge of the district is the appointing officer and time approver for the clerk of court and chief probation officer. [Guide, Vol. 12, Ch. 9 § 920.10.40\(a\)\(1\)\(B\)](#). As required by the [Guide Vol. 12, Ch. 9 § 920.10.40\(c\)\(2\)](#) the clerk of court and chief probation officer must submit quarterly leave usage reports for the chief judge's review. The chief judge has also delegated responsibility to maintain complete and accurate time and attendance records on the unit executives to their office time administrators. Finally, within the same delegation the chief judge has approved unit executive leave requests in advance conditioned on the unit executive maintaining a positive leave balance ([Guide, Vol. 12, Ch. 9 § 920.10.40\(c\)\(1\)](#)).
- D. The clerk of court is the appointing officer and leave approving official for all non-chambers personnel.
- E. Designated time administrators are responsible to enroll employees in the court's time and attendance system, maintain employee schedules, assist employees/time approvers in the recording and correction of timesheets, maintain and adjust leave balances, and ensure that complete and accurate leave and time and attendance records are maintained. [Guide, Vol. 12, Ch. 9. § 930.20.20](#). The human resources administrator and the USBC CM/ECF Coordinator are designated as time administrators for non-chambers personnel. A time administrator may not prepare or maintain their own time and attendance records and may not restore their own leave.
- F. Time administrators shall retain all time and attendance records, either in electronic format or in paper format, for a period of six years or until audited by the Administrative Office, whichever comes later.
- G. Designated time approvers review employee time information, approve employee timesheets ([Guide, Vol. 12, Ch. 9 § 930.20.10](#)), and approve or deny leave requests received from assigned employees. [Guide, Vol. 12, Ch.9 § 920.10.40 \(b\)\(2\)](#). The Chief Deputy Clerk, Director of IT, and human resources administrator are designated to serve

as time approvers for non-chambers personnel. No judiciary employee who is not a judge may approve his or her own leave. [Guide, Vol. 12, Ch.9 § 920.10.40 \(c\)\(4\)](#).

- H. The court uses the HRMIS Leave Tracking (LT) time and attendance system for all non-chambers employees.
- I. The clerk of court shall establish hours of operation and permissible tours of duty for employees under his appointing authority, based on court and organizational requirements, and the 80-hour biweekly administrative full-time work schedule established by the Judicial Conference. [Guide, Vol. 12, Ch. 9 § 910.20](#).
- J. On a biweekly schedule time approvers reconcile time and leave records in LT for accuracy. As LT prevents employees from submitting leave requests unless a sufficient balance exists for all forms of leave, as part of each reconciliation leave approvers also confirm no employee has exceeded the allowed caps for this form of leave. In November of each year LT notifies employees of annual balances to avoid forfeiture of leave at year end in order to ensure that no more than 240 hours of annual leave is carried over to the next year unless restored by the clerk of court in compliance with the *Guide*.
- K. All leave requests must be documented. To the extent possible, employee leave requests shall be entered in advance of the leave being taken. [Guide, Vol. 12, Ch. 9 § 920.20.35\(b\)](#). If due to an emergency or other circumstances advance entry of a leave request is not possible, the employee shall notify a time approver of their absence as soon as practicable and enter a leave request in LT upon their return to work. Insufficient justification for leave without advance approval may be charged as absence without leave (AWOL) and may be grounds for disciplinary action.
 - 1. LT maintains leave balances and determines, at the time the leave request is created, whether the employee has sufficient leave accumulated to cover the request. If there is an insufficient balance, the system will not allow the leave request to be submitted until enough leave has been accumulated to satisfy the request. LT automatically deducts the approved leave from the appropriate leave balance upon approval. Prior to that time, the leave shows as a future expenditure of leave.
 - 2. Prior to submitting a leave request, employees shall consult with their colleagues and coordinate their leave to assure their job responsibilities are accounted for during their leave period. Because LT does not allow an employee to submit a leave request unless there is sufficient leave available, employees who have a positive leave balance may assume submitted leave is approved upon submission. Time Approvers review LT regularly to assure leave requests are entered and sufficient staffing exists to assure essential job functions are covered.
- L. Leave taken under the Family and Medical Leave Act (FMLA) must be taken in accordance with the court's Leave Policy. [Attachment P; Guide, Vol. 12, Ch. 9 §](#)

- [920.20.35](#). Documentation related to FMLA leave requests are maintained and submitted in accordance with published guidelines from the Administrative Office and the clerk of court and all supporting health records are maintained separately from employee personnel files. [Guide, Vol. 12, Ch. 9. § 920.20.35\(g\)](#).
- M. All requests for Leave Without Pay shall be approved in advance by the clerk of court, and such requests by the clerk of court approved by the chief judge and reported to HRD at the Administrative Office.
- N. Compensatory time is earned and accrued in compliance with the clerk's office's compensatory time policy and the *Guide* and is recorded in LT. [Attachment O](#); [Guide, Vol. 12, Ch. 9 § 940](#).
- O. The court has developed a written Administrative Leave Policy, which is incorporated in the Leave Policy, which is in conformance with the requirements of the *Guide*. [Attachment P](#). See [Guide, Vol. 12, Ch. 9 § 910.20.50](#).
- P. The human resources administrator shall prepare for an appointing officer's review and approval a SF1150 Record of Leave Data for an employee separating from employment or transferring between courts or to another agency with the original transmitted to the Administrative Office. [Guide, Vol. 12, Ch. 9 § 930.20.50](#).
- Q. The clerk of court is the payroll certifying officer responsible for certifying the payroll for all bi-weekly employees. The clerk of court has executed a written delegation for the chief deputy clerk to serve as the alternate payroll certifying officer.
- R. The payroll certifying officer certifies payroll on a bi-weekly basis by verifying the number of pay hours employees should receive for a pay period. [Guide, Vol. 11, Ch. 5. § 535.50\(b\)](#).
- S. The Online PCO Report is reviewed and annotated by the human resources administrator and subsequently certified by the clerk of court or chief deputy clerk through Human Resources Management Information System (HRMIS). [Guide, Vol. 12, Ch. 9 § 930.20.40](#). The human resources administrator is responsible for prorating time and attendance when appointments, transfers, retirements or separations occur within a particular pay period. Chambers, including circuit employees located in the Rudman Courthouse, submit a biweekly Payroll Certification Report to the human resources administrator. Online Payroll Certification Reports will be maintained in the HRMIS database and chambers and circuit employees' biweekly Payroll Certification Reports will be retained for six years or until the next audit period, whichever occurs later. [Guide, Vol. 11, Ch. 5. § 535.30](#).
- T. The individuals responsible for accumulating, maintaining, monitoring and forwarding personnel and payroll information to the AO may not also verify and certify the accuracy of the bi-weekly Online PCO Report.

- U. Pursuant to the Federal Financial Management Reform Act of 1994 § 402(a), 31 U.S.C. 3332(a), electronic deposit of pay checks is required for all employees hired after January 1, 1995. The human resources administrator is responsible for processing direct deposit salary payments using the [FMS-2231](#) direct deposit sign-up forms. In the case of a separated employee, the human resources administrator instructs the separating employee to refrain from closing the account into which electronic payments are received until after the employee receives his or her final pay check.
- V. The court's internal controls include the following practices:
1. Reconciliation of employee leave balances against time and attendance records on a biweekly basis.
 2. Review of the PCO Report in HRMIS each pay period including comparison of the standard hours to the actual hours paid.
 3. Identification and explanation of all exceptions in the PCO Report as follows:
 - a. Cases where the employee is receiving pay for more than 80 hours (e.g., the employee is due pay for hours from a previous pay period);
 - b. Cases where the employee should be paid for fewer hours than the "Actual Paid" figure shown on the PCO Report (e.g., the employee has some number of nonpaid hours that were not reported to OHR in time to be included in the payroll processing cycle, or the employee separated during the pay period); and
 - c. Cases where the employee separated prior to the start of the pay period and should receive no pay for the pay period.
 4. Notification to the OHR Payroll Office if there are any discrepancies between the pay for an employee reflected in the PCO Report and the proper pay that is due to the employee.
 5. Electronic certification by the PCO of the PCO Report as modified with any required explanations.
 6. Retention of the PCO Report for six years or until audited, whichever comes later.
- [Guide, Vol. 12, Ch. 9 § 930.20.60\(c\).](#)
- W. The following security precautions are in place with regard to LT:

1. All leave and time and attendance transactions, including leave requests, approvals, authorizations, two week timesheet certifications, and leave balance inquiries, are protected by secure passwords.
2. Passwords are actively managed to ensure that they are not shared among employees; are of sufficient length and variation to minimize exposure; and are changed periodically and when staffing turnover occurs.
3. All personnel with access to the system are identified, have received security training, receive security training on new security features associated with future releases, and are aware of security concerns associated with LT.
4. Documentation is maintained, as set forth in these internal controls, for the internal flow of data from leave requests through leave approval, approval of timesheet certifications, payroll certification control list reports, and leave balances.
5. All database activity is tracked and monitored, in the form of bi-weekly employee timesheet certifications as well as bi-weekly time approver and time administrator reconciliations, so that any unauthorized database changes may be identified and investigated.
6. The database is available to be reviewed by auditors online, and the system also has the capacity to print copies of transactions and reports for audit review as needed.
7. The database is backed up on a daily basis on weekdays and backups are secured as set forth above.
8. The database maintains time and attendance records, leave reports, and work schedules for a period of six years or until audited by the Administrative Office, whichever comes later. [Guide, Vol. 12, Ch. 9 § 930.20.30\(e\)\(1\).](#)
9. As LT is an AO managed system, security policies are in place to control database access.
10. Time and attendance records are secured in electronic format with access limited to authorized individuals involved in the timekeeping process.

21.02 Personnel Files

- A. Local working personnel files are established and maintained by the human resources administrator for each employee and chambers staff member in accordance with the Administrative Office's Human Resources Manual.

- B. Default step denials and discretionary step increases are submitted and approved through HRMIS/Remote Data Entry (RDE) and an AO 52 form documenting the event will be maintained in the personnel file.
- C. Earnings statements and copies of notification of personnel actions are available to employees through eService and eOPF, respectively.
- D. Requisite HRMIS/RDE security forms are on file with the AO and maintained locally in administrative file folder ADM #3 in the lektreiver. [Guide, Vol. 11, Ch. 5 § 522.](#)
- E. The human resources administrator will make the initial RDE request for personnel action transaction in the HRMIS system. The request will generate an AO 52 Request for Personnel Action form that must be signed and dated by the clerk of court. Upon obtaining written approval from the clerk of court, the human resources administrator will then enter the final RDE approval for the personnel action in HRMIS which will create an additional approved AO 52. Both AO 52 forms (the initial request and final approval) will then be filed in the employee's local personnel file. On an annual basis a clerk's office employee who is independent of this process shall conduct an internal audit to ensure the appropriate approval was obtained in advance and documented. [Guide, Vol. 11, Ch. 5 § 540.60.](#)
- F. Personnel and payroll information is restricted to authorized individuals and maintained by the human resources administrator. Employees may review their own personnel files in the presence of an authorized individual.
- G. Personnel and payroll documents are maintained in secure files.

21.03 Fair Employment Practices

- A. The human resources administrator compiles and reviews the final Fair Employment Practices System ("FEPS") summary report and narrative report for completeness and accuracy. All court units in the district submit their FEPS report to the clerk's office human resources administrator, who assembles and presents the reports to the district chief judge for review and approval. The final FEPS report should be reviewed for completeness and accuracy before submission to the chief judge and Administrative Office.
- B. Upon certification by the chief judge, the human resources administrator transmits the summary and narrative report electronically to the Administrative Office. The FEPS summary report and narrative are maintained for a minimum of three years.
- C. Access to FEPS data on individuals is limited to authorized individuals involved in the collection of fair employment data and FEPS system passwords are confidential and adequately secured.

- D. The court has a combined Equal Employment Opportunity (EEO) and Employment Dispute Resolution (EDR) Plan. [Attachment Q](#). The chief judge has designated one Employment Dispute Resolution (EDR) Coordinator, and two alternates, to organize and coordinate the EDR process as well as the counseling of individuals in the initial stage of the complaint process, to maintain official files, to provide information to employees regarding the rights and protections afforded under the plan, and to collect and analyze data.
- E. Claim and complaint information, requests for accommodations due to an employee's disabilities, and Employment Dispute Resolution questionnaires are kept separate from personnel files and are maintained confidentially and only disclosed as expressly set forth in the Plan.

21.04 Teleworking

- A. The court has developed a written Teleworking Policy that is in conformance with the requirements of the *Guide*. [Attachment S](#). See [Guide, Vol. 11, Ch. 5 § 550](#); [Guide, Vol. 12, Ch. 10](#).
- B. Teleworking allows employees to perform their duties and responsibilities at some location other than their official duty station, is to be permitted only at management's discretion, is not an employee entitlement, and is not equally available to all employees. [Guide, Vol. 12, Ch. 10 §§ 1020.15 and 1020.25.10](#). The specific parameters of the clerk's office teleworking program are set forth in the "Teleworking Policy of the United States District Court for the District of New Hampshire," [Attachment S](#), which is incorporated herein by reference. [Guide, Vol. 12, Ch. 10 § 1020.10](#). Before starting to telework, an employee must sign a teleworking agreement and otherwise comply with all of the requirements contained in the court's Teleworking Policy. [Guide, Vol. 12, Ch. 10 § 1020.20\(b\)](#).
- C. Teleworking agreements will be approved at the clerk's discretion and are subject to continuous management approval and monitoring. [Guide, Vol. 12, Ch. 10 § 1020.40](#). The clerk of court may, in his discretion, cancel or modify a teleworking arrangement or agreement. [Guide, Vol. 12, Ch. 10 § 1020.45.10](#).
- D. Any employee requesting a teleworking arrangement shall complete and sign the required forms and submit them to the human resources administrator and may attend a training session upon request.
- E. Employees must not use teleworking leave for any purpose other than official duties. [Guide, Vol. 12, Ch. 10 § 1020.35](#). Supervisors must monitor time and attendance for teleworking employees and be responsible for measuring what each teleworking employee produces by examining the results of the employee's efforts.
- F. Supervisors and clerk's office staff will be allowed to regularly contact teleworking employees at their home during their established working hours via email or telephone.

- G. The court may provide the employee with whatever equipment is needed to perform their jobs, with the exception of providing a private telephone line, to the extent permitted by law and judicial branch policy. The court reserves the right to place government-owned computers, telecommunications equipment (not telephone lines) and other types of equipment in participating employee's homes or at other alternate work sites being used for teleworking, but the court retains ownership and control of hardware, software, and data. [Guide, Vol. 12, Ch. 10 § 1020.60.10](#). Any government-owned equipment placed in an employee's home or at any other alternate work site is for official use only and its repair and maintenance are the responsibility of the court. [Guide, Vol. 12, Ch. 10 §§ 1020.60.20 and 1020.60.30](#).
- H. Employees participating in teleworking must have a safe and adequate place to work off-site that is free from interruptions and provides the necessary level of security and protection for government property and confidentiality of data. [Guide, Vol. 12, Ch. 10 § 1020.50](#).

21.05 Miscellaneous

- A. The chief judge has approved a written Employee Recognition Plan that is in conformance with the requirements of *Guide*. [Attachment R](#). See [Guide, Vol. 11, Ch. 5 § 545](#); [Guide, Vol. 12, Ch. 8 § 830](#).
- B. The clerk of court, human resources administrator, or other assigned employees assure all employees have been provided with the policies and procedures outlined in, and have completed the forms referenced in, the clerk's office Pre-Employment Orientation Checklist. [Attachment T](#).

21.06 Related Documents

Attachment P	Leave Policy
Attachment Q	Employment Dispute Resolution Plan
Attachment R	Employee Performance Recognition Plan
Attachment S	Teleworking Policy
Attachment T	Pre-Employment/Orientation Checklist
Attachment O	Compensatory Time Policy
Inclement Weather Leave Policy	
SF-1199A	Direct Deposit Sign-Up Form
FMS-2231	Direct Deposit

22.00 Computer Security

22.01 General

- A. The clerk of court has primary authority and responsibility for information security within the court and is responsible to ensure that security issues are coordinated with

other court units in the district and between the court and the AO. [Guide, Vol. 15, Ch. 3 § 310.20\(d\)](#). The chief judge has designated a primary information technology security officer (ITSO) for the district. This designation has been made in writing to the Administrative Office's Computer Security Office and has been recorded as a designation on the [InfoWeb](#). [Guide, Vol. 11, Ch. 6 § 640\(a\)\(1\)](#) and [Guide, Vol. 15, Ch. 3 § 310.20.05](#). The ITSO is responsible for the day-to-day coordination and facilitation of IT security issues, in coordination with the Director of Information Technology (DIT). *Id.*

B. The district has three written Information Technology (IT) policy guides:

1. The first is the Information Technology Policy Handbook, which is given to all new employees and signed acknowledgement forms are maintained by HR. [Attachment U](#). The IT Policy Handbook covers the following requirements:
 - General Use of Computer Resources and Services;
 - Policy on IT Security & Types of Threats, [Guide, Vol. 15, Ch. 3 §§ 310.10.20-310.10.30](#);
 - Password Policy for Users, [Guide, Vol. 11, Ch. 6 § 650\(d\)](#);
 - Policy on Reporting Security Incidents, [Guide, Vol. 11, Ch. 6 § 640\(c\)](#);
 - Policy on Acceptable Use of Court Equipment, [Guide, Vol. 11, Ch. 6 § 640\(c\)](#);
 - Policy on Internet Access, [Guide, Vol. 11, Ch. 6 § 660\(a\)](#); [Guide, Vol. 15, Ch. 5 § 510.10](#);
 - Policy on Judiciary E-Mail and Peer-to-Peer File Sharing, [Guide, Vol. 15, Ch. 3 § 330.40 thru 330.50](#);
 - Policy on Software Installation, [Guide, Vol. 15, Ch. 5 § 535.30\(d\)](#);
 - Court Owned Computers in Private Residences;
 - VPN Access, [Guide, Vol. 15, Ch. 3 § 330.20](#).
2. The second is the Information Technology Security Policies and Procedures, which is given to all IT staff members and signed acknowledgement forms are maintained by HR. [Attachment V](#). The IT Security Policies and Procedures addresses some of the *Guide's* IT security requirements and procedures as set forth in the [Guide, Vol. 11, Ch. 6, §§ 650-670](#), such as the following:
 - Password Policy for System Administration, [Guide, Vol. 11, Ch. 6 § 650\(d\)\(1\)](#);
 - Procedures for requesting, establishing, issuing, changing, and closing user accounts on networks and computers to ensure terminated or transferred individuals do not retain system access, [Guide, Vol. 11, Ch. 6 § 650\(d\)\(2\)](#);
 - Procedures for Handling Sensitive Media, [Guide, Vol. 11, Ch. 6 § 650\(e\)](#);
 - Procedures on Sanitizing All Sensitive Information, [Guide, Vol. 11, Ch. 6 § 670\(f\)](#);
 - Responsibility to safeguard systems connected to the DCN network;
 - Use and Protection of EPA Assets, [Guide, Vol. 11, Ch. 11, § 1140](#);

3. The IT Policy & Procedures Guide addresses all additional requirements that are in the Guide, [Vol. 11, Ch. 6, §§ 650-670](#).
- C. The DIT and ITSO are responsible for Procedures on Disaster Recovery and Backup. [Guide, Vol. 11, Ch. 6 § 650\(f\)](#). For details see the Disaster Recover and Backup Plan. [Attachment W. Guide, Vol. 15, Ch. 3 § 360.10](#).
- D. The clerk of court or chief deputy clerk shall determine which employees are entitled to have Virtual Private Network ("VPN") access. All employees and judicial officers having VPN access must sign and comply with the Virtual Private Network User Agreement. [Attachment X. Guide, Vol. 15, Ch. 3 § 330.20](#)
- E. The ITSO is responsible to assure that network systems are periodically monitored for signs of unauthorized computer access, malicious activity or "hacking." [Guide, Vol. 15, Ch. 3 § 320.20](#). This auditing may consist of activating and reviewing event logs on a periodic basis or when notified by the NMF of possible attempts at unauthorized access or attempts to compromise the system. *Id.* Additionally, the ITSO or a designated employee shall review CM/ECF systems logs daily.
- F. The human resources administrators and financial administrator are the [InfoWeb](#) administrators for the district court and are responsible for granting access rights and security privileges, as approved by the clerk of court, to the Judiciary's [InfoWeb](#) Status Reporting System. Access to the [InfoWeb](#) will be limited to those employees who have a direct need to interact with the program databases based upon the employee's official job and reporting functions. Employees assigned [InfoWeb](#) access functions who have access to confidential data (such as employee social security numbers, personnel or payroll actions, etc.) have a duty to keep such information confidential and to only use such information for official business purposes, when required.
- G. For purposes of the [Guide, Vol. 11, Ch. 6 § 670\(i\)](#), this court defines sensitive systems as the AD, VPN, JIFMS, FAS4T, Cash Register, eVoucher, JMS, FAC, Bar Card System and HRMIS. The clerk of court, or his designee, conducts an unannounced review of user access of each of these systems once annually.
- H. A list of all common and unique applications is maintained by the IT department. It is circulated among employees annually in March for review and update. This list contains the dates that accounts are closed out. A management review of the spreadsheet is conducted five (5) days after separation of an employee to ensure that all accounts have been closed out.

22.02 Procedures for Official Social Media Accounts

- A. The court maintains an official Twitter account with the username @USDC_NH.

- B. The Twitter account manager will check the account notifications daily. Any malicious replies or tweets in which the court is tagged should be reported to the clerk of court, who will then determine whether the comment should be reported to Twitter or to the U.S. Marshals Service.
- C. All official court tweets must be approved by the clerk of court or chief deputy clerk prior to posting. Tweet content may include but is not limited to court events, building closures, local rule amendments, job postings and new hires.
- D. The court does not follow other accounts or reply to any comments via Twitter.

22.03 Related Documents

Attachment U	Information Technology Policy Handbook
Attachment V	Information Technology Security Policies and Procedures
Attachment W	Disaster Recovery and Backup Plan
Attachment X	Virtual Private Network User Agreement for New Hampshire

23.00 Budget Policies and Procedures

23.01 Budget Management

- A. The Director has delegated to each chief judge the authority for funds management, procurement, property, technology, and human resources functions. [28 U.S.C. § 602\(d\)](#); [Guide, Vol. 13, Ch. 2 § 240.20.10\(b\)](#). The chief judge has redelegated to the clerk of court full and complete responsibility for the approval and certification of all budget planning, budget execution, accounting operations, and procurement activity. [Guide, Vol. 1, Ch. 6 § 610.40](#).
- B. Roles, responsibilities, and activities related to the court's budget management are outlined in the Court Unit Budget Organization Plan ("CUBOP"), which is incorporated herein by reference. [Attachment I](#). See [Guide, Vol. 11, Ch. 7 § 740.20](#); [Guide, Vol. 13, Ch. 2 § 240](#). The CUBOP shall be reviewed upon the appointment of a new chief judge or unit executive. The chief judge should approve and sign any new plan. The plan must then be uploaded and certified in the CUBOP Certification module on the InfoWeb. [Guide, Vol. 13, Ch. 2 § 240.10\(b\)](#).
- C. While the chief judge may review the "annual budget" and spending plan at any time, as they are available in electronic form on the court's network, the chief judge does not routinely make financial/budget management decisions during the course of the year, but is, available for consultation concerning significant financial management issues. This format allows the chief judge to:
 - 1. Review budget requests to the extent necessary;

2. Review initial and supplemental allocations (after apportionment) and annual spending plans for district court, including staff salary expenditure projections;
3. Request at any time:
 - a. Electronic Status of Funds Reports; and
 - b. iPPS Status Reports
4. Be notified in advance of all reprogramming from any one BOC in an amount in excess of \$10,000;
5. Be notified of inter-unit and inter-fund reprogramming requests; and
6. Be notified in advance before any district funds are returned to the Administrative Office ("AO").

[Guide, Vol. 13, Ch. 2 § 240.20.20.](#)

- D. The clerk of court also maintains spending plans and budget and spending information on Excel spreadsheets for planning and reconciling budgetary data. These spreadsheets are available to the chief judge, the district and magistrate judges, chief deputy, financial administrator, procurement specialists, IT director, and the human resources administrator. Access to this directory is restricted. [Guide, Vol. 11, Ch. 7 § 760.40.](#) The availability of these spreadsheets relieves the clerk of court of numerous time consuming meetings and onerous reporting requirements, as the court's budgeting and spending management processes is transparent, documented and available for review by the entire management team. *Guide*, Vol. 13, Ch. 2 §§ [230](#) and [240.20.30.](#)
- E. Pursuant to the delegated budget management authority, the clerk of court, or an appropriately delegated person, performs the following duties:
 1. Manages the unit's budget on a day-to-day basis;
 2. Remains informed of national initiatives, trends and pending legislation;
 3. Develops and executes the court's annual spending plan (initial and final) and estimates annual expenses after soliciting information from chambers and clerk's office staff;
 4. Approves all spending;
 5. Reviews and reconciles clerk's spreadsheets with the Status of Funds Reports and records maintained by the procurement staff to monitor obligations and to project future obligations to assure any projected deficits are addressed on a timely basis;

6. Makes budgetary decisions;
 7. Allocates all funding received to individual BOCs, certifies all reprogramming requests, and makes all supplemental funding requests;
 8. Coordinates with other unit executives to fulfill court or district-wide goals;
 9. Adheres to the rules and regulations governing decentralized budget management and procurement;
 10. Reports on the condition of the court's budget and spending plan to assure that they are continually updated and made available to the chief judge as well as the court's entire budget management structure; and
 11. Develops a system of local fund controls to ensure fund allotments are not exceeded (this function has been partially delegated to the procurement specialists and assistant).
- F. The unit executives of the bankruptcy, district and probation offices communicate periodically throughout the budget formulation and execution phases during the fiscal year and shall exchange spending priorities and coordinate spending to the maximum benefit of the district. Prior to any funds being returned to the AO, said funds should be offered to the other unit executives in the district. No funds may be returned to the AO without the approval of the chief judge.
- G. All budget activities are performed in the Judiciary Integrated Financial Management System (JIFMS). Budget creation is handled by the AO using the Budget Builder Interface (BBI) program and InfoWeb. Once the BBI InfoWeb notification marks the transaction as complete in InfoWeb, the clerk of court can review the allotments and reprogram amounts within the court unit in JIFMS. Once budgets have been established in JIFMS, any transaction processed that uses the court's budget dimensions will update the budget. An obligation will only process if a budget line with sufficient resources exists with those dimensions. [Guide, Vol. 13, Ch. 2 § 260.20.30.](#)
- H. The clerk of court reviews allotments when received to ensure that the formula allotments were properly calculated, [Guide, Vol. 13, Ch. 2 § 250.25.40](#), and the financial administrator verifies allotment calculations. [Guide, Vol. 13, Ch. 2 § 260.20.30.](#)

23.02 Budget Approval

- A. The clerk of court reviews and approves the following budget activities: the annual budget call; budget appeals; supplemental funding requests; interfund reprogramming requests; interunit reprogramming requests; and the return of funds to the Administrative Office with chief judge approval. [Guide, Vol. 13, Ch. 2 § 240.20.40](#). Documentation regarding these requests is maintained in a chronological file by fiscal year.

- B. Based upon the clerk's approval, the financial administrator certifies the Electronic Status of Funds and enters and certifies the transactions in the budget area of the [InfoWeb Guide, Vol. 11, Ch. 7 § 760.20](#).

23.03 Commitments and Obligations

- A. Funds are never obligated in excess of the allotted level of funding. [31 U.S.C. § 1341](#); [Guide, Vol. 13, Ch. 2 § 250.25.30](#). Funds cannot be obligated in advance, or in anticipation of, an allotment or additional funding secured through reprogramming. [31 U.S.C. § 3324](#); [31 U.S.C. § 1517\(a\)](#); [Guide, Vol. 13, Ch. 2 § 220.60.30\(c\)](#).
- B. Unless otherwise authorized (i.e. multi-year contracts), funds may not be obligated beyond the current fiscal year. [31 U.S.C. § 1502\(a\)](#). Unobligated prior year funds may not be obligated without a reallocation by the Administrative Office.
- C. A commitment occurs when a purchase request (RQ1) is approved in JIFMS. An obligation occurs when an action or circumstance creates a legally binding promise to pay for goods or services ordered or received. Generally, an obligation is incurred when orders are placed, contracts awarded, or services are received. All obligations are recorded in JIFMS through the use of an order, award, or call on a blanket purchase agreement. Obligations must be recorded timely and accurately.
- D. Obligations must comply with the policies and regulations established by the Director of the Administrative Office and with the principles, standards, and related requirements of the [Guide, Vol. 13, Ch. 2](#) and [Guide, Vol. 14](#).
- E. Current-year and prior-year unliquidated obligations are reviewed on an on-going basis (at least annually) to ensure that funds are deobligated as soon as possible in those cases in which orders for goods and/or services will not be filled and cases in which balances remain on purchase orders already paid in full by the court. [Guide, Vol. 13, Ch. 2 §§ 250.25.30\(a\) and 250.50.50](#). Funds deobligated after the original appropriation period are not available for new obligations, but may be retained as unobligated balances in the expired account and are available for adjustments to existing obligations. Annually the clerk of court shall review and initial an outstanding purchase order report and verify the total amount of unliquidated obligations by attesting to the legitimacy of the outstanding obligation as a continuing bona fide need of the particular fiscal year. [Guide, Vol. 13, Ch. 2 § 250.50.60\(d\)](#). The report shall be retained for audit purposes.
- F. At a minimum, the clerk of court or his designee will review the court's current year obligation activity each month for the first three quarters and weekly during the last quarter of the fiscal year. [Guide, Vol. 13, Ch. 2 § 250.25.30\(b\)](#). The financial administrator will run the Open Obligation Report in Business Analytics and email it to the procurement specialists and procurement assistant for review as part of the month end process. The clerk of court, with assistance from the financial administrator and procurement specialists, manages the court's budget on a day-to-day basis. [Guide, Vol.](#)

[13, Ch. 2 § 250.25.30\(a\)](#). This management includes verifying that obligations and projected obligations are within the scope of the court's budget. *Id.*

- I. The financial administrator reconciles the court's allotment totals to the Fund Balance Report posted on InfoWeb. The financial administrator performs this reconciliation on a monthly basis.

23.04 Reprogramming of Funds

- A. Review, approval, and processing of intrafund reprogramming requests are performed by the clerk of court or the chief deputy clerk in the clerk's absence outside of JIFMS. [Guide, Vol. 13, Ch. 2 § 240.20.50](#). The financial administrator enters approved reprogramming requests into JIFMS in accordance with the clerk of court's electronic reprogram order which is uploaded and attached to the reprogramming document for audit purposes.
- B. The clerk of court or the chief deputy clerk in the clerk's absence may reprogram monies. Monies may be reprogrammed from any BOC to another BOC within the same fund without notice or approval from the AO. [Guide, Vol. 13, Ch. 2 § 250.35\(b\)](#). Interfund reprogramming into the Judiciary Information Technology Fund (JITF) requires notice be given to the Administrative Office. [Guide, Vol. 13, Ch. 2 § 250.35\(b\)](#). If interfund reprogramming is necessary from the JITF, the district must obtain advance approval from the Administrative Office. [Guide, Vol. 13, Ch. 2 § 250.35\(b\)](#). Upon receipt of the [InfoWeb](#) transaction notice that the reprogramming request has been entered into the system by the Budget Division of the Administrative Office, the financial administrator enters, processes and approves the reprogramming document in JIFMS in accordance with the clerk's written instructions. The chief judge shall be notified in advance of any reprogramming in excess of \$10,000 (other than apportioning of allotments).
- C. Interunit reprogramming requires the approval of all involved unit executives and the advance approval of the Budget Division of the Administrative Office. [Guide, Vol. 13, Ch. 2 §§ 220.60.30\(b\) and 250.35\(b\)](#). The chief judge of the district, after being apprised of the full impact on both or all court units involved, shall provide final approval authority. Upon receipt of the [InfoWeb](#) transaction notice, the appropriate financial administrator enters, approves, and processes the reprogramming document in JIFMS.
- D. Prior to any funds being returned to the Administrative Office, said funds must be first offered to other unit executives in the district. The chief judge shall make the final decision on whether the funds should be returned or reprogrammed to another court unit.

23.05 Electronic Status of Funds Report

- A. The Electronic Status of Funds Report (ESFR) is a financial planning tool for the court unit, as well as an official report to the AO, that facilitates analyses of actual and projected spending activities for each court unit and for the courts nationally. The ESFR serves as the working document for the initial establishment and subsequent reporting of the unit's overall financial plan. [Guide, Vol. 13, Ch. 2 § 250.55.10](#).

- B. The financial administrator runs the ESFR in JIFMS. Historical reports are available in FAS4T from fiscal year 2004 through October 2016. [Guide, Vol. 13, Ch. 2 § 250.55.30.](#)
- C. The court unit's record of the fiscal year net allotment must be reconciled with the AO's record of allotments and obligation activity on a monthly basis. [Guide, Vol. 11, Ch. 7 § 750.40\(c\).](#) The financial administrator matches the allotment as reported on InfoWeb to the ESFR and provides the ESFR to the clerk of court each month for review and approval.
- D. The financial administrator submits the Electronic Status of Funds Report through InfoWeb within 10 days following the end of the monthly reporting period. [Guide, Vol. 11, Ch. 7 §§ 760.20 and 760.30.](#) Approved ESFR's and any supporting documentation are filed in chronological order by fiscal year. They are retained for six years and three months.
- E. The ESFR should contain reasonable estimates for projected obligations at each BOC level. The fourth quarter report should reflect reasonable estimated obligations for invoices that will not be received until after the close of the fiscal year. Any deficits at the BOC level must be reconciled through the reprogramming of funds to the appropriate BOC prior to submission of the fourth quarter report.

23.06 Timeliness of Budget Transaction Entries

The following budget transactions and events shall be posted on the schedule listed below:

- A. Intra-fund, inter-fund and inter-unit reprogramming shall be posted immediately.
- B. Commitments, obligations and expenditures shall be posted immediately.
- C. Refunds from purchases or obligations with allotted funds shall be posted immediately.

23.07 Related Documents

[Attachment I](#)

Court Unit Budget Organization Plan

24.00 PACER Usage

The court has implemented the following to comply with Judicial Conference policy regarding Electronic Public Access ("EPA") fee exemption usage, reporting and documentation. [Guide, Vol. 11, Ch. 11 § 1130.10.](#)

- A. PACER account information will be considered confidential information by members of the district court staff. All IT security and internal control requirements identified in the *Guide* are applicable to CM/ECF, PACER, and other EPA-related applications. [Guide, Vol. 11, Ch. 11 § 1140.](#) OGC must be consulted before any

PACER account information is disseminated outside the judiciary, other than to the account owner. [Guide, Vol. 10, Ch. 2 § 220.30.20\(c\)](#).

- B. The clerk of court has delegated to the chief deputy responsibility to review and evaluate requests for fee waivers for users accessing the court's PACER system according to the EPA fee schedule and qualifications to obtain an exemption. [Guide, Vol. 11, Ch. 11, § 1130.30](#). Specifically, the review entails assuring the requestor is identified in the policy as eligible for an exemption and has demonstrated that an exemption is necessary to avoid unreasonable burdens. *Id.* Requests are approved by order of the chief judge with the original maintained at the court and a copy filed with the PACER Service Center. [Guide, Vol. 11, Ch. 11 § 1130.20\(a\)](#). The requestor is informed of the limitations and parameters of proper use of an exempt account and the chief deputy notifies the requestor and the PACER Service Center when the requestor's exempt status lapses.
- C. The clerk of court has delegated to the chief deputy responsibility for verifying PACER account activity, including exempt PACER usage, on a quarterly basis, and to take action to rectify any discrepancies and resolve problems. [Guide, Vol. 11, Ch. 11 §§ 1130.20\(b\) and 1130.30\(b\)](#). The verification shall include ensuring that the usage of the account is not unusual or inappropriate, and verifying that the exempt account is still valid. *Id.* A record of the verifications will be signed and maintained, including notations regarding corrective action taken on potentially invalid or erroneous exemptions. [Guide, Vol. 11, Ch. 11 § 1130.20\(c\)](#). Documentation is maintained of corrective action that has been taken to address inappropriate or excessive exempt usage. [Guide, Vol. 10, Ch. 2 § 220.25\(e\)\(3\)](#).
- D. The clerk of court ensures that the court is charging the proper EPA fee and that the fee schedule is correctly listed on the court's website. [Guide, Vol. 11, Ch. 11 § 1130.10](#).

25.00 Internal Controls Review and Assessment

- A. The clerk of court, financial administrator and administrative deputy clerk review each Guide update as transmittals are received. After discussion with subject matter experts, they recommend changes to the internal control systems, practices, and policies as necessary to comply with the Guide. Changes deemed significant by the financial administrator or the administrative deputy clerk will be brought to the attention of the clerk of court for immediate discussion and remediation. All other changes will be reviewed by the clerk of court in December of each year. Recommended changes are documented in a redline version of the Internal Control Manual which is posted on the Intranet for reference. Upon final approval of the clerk of court, the updated Internal Control Manual is adopted in January of each year. [Guide, Vol. 11, Ch. 1 § 180.20](#).
- B. Beginning in the fall of 2014, the self-assessment tool developed by the AO is used to meet the requirement for an annual internal control assessment. The results and

corrective actions taken are documented. Previously compliance audits were conducted throughout the year by staff members independent of the functional area. The following areas were reviewed on a scheduled basis: collections, receipts, deposits, disbursements, status of funds, treasury check log, time and attendance, payroll certification, registry funds, deposit funds, library fund, property management, procurement, utilities/telephone line verification, key inventory, jury vouchers. Procurement transactions over \$10,000 that are selected as part of the self-assessment are reviewed from solicitation to payment. Results of these audits were documented in permanent folders. Exceptions are addressed by the clerk of court for remediation procedures.

26.00 Disclosure of Guide Contents

- A. The [Guide](#) contains certain sensitive information concerning the internal operations of the federal judiciary and is presumed nonpublic. Access to its content is limited to the United States judges and to individuals working for the federal judiciary unless:
 - 1. The content is available on the judiciary's public website (See [Guide Vol. 1, Ch. 1 § 120.10](#)); or
 - 2. The Director of the AO has approved a specific request for disclosure of the [Guide](#) content.

[Guide Vol. 1, Ch. 1 § 120.](#)
- B. Requests for disclosure outside the federal judiciary of [Guide](#) content not available on the judiciary's public website must be submitted or forwarded by court or AO personnel to the [Guide](#) Coordinator in the AO Office of the Deputy Director. [Guide Vol. 1, Ch. 1 § 120.20](#). Requests for disclosure must include:
 - 1. A specific description of the [Guide](#) content sought;
 - 2. The requestor's name, title and other identifying information;
 - 3. The purpose for the desired disclosure of [Guide](#) content; and
 - 4. What redisclosure to secondary parties, if any, will be made of the requested [Guide](#) content and where the redisclosure will be made.

27.00 Effective Date

- A. This Internal Control Manual shall be effective January 1, 2019.
- B. A copy of this Plan shall be retained electronically for audit purposes.

28.00 Attachments

<u>Attachment A</u>	Calendar Year Audit/Reporting Deadlines
<u>Attachment B</u>	IC Manual Sections for Staff Review
<u>Attachment C</u>	Designation of Court Personnel
<u>Attachment D</u>	Telephone Request to Pay Fee by Credit Card
<u>Attachment E</u>	Credit Card Payment Information
<u>Attachment F</u>	MOU for the Collection and Processing of Criminal Fines, Restitution, Special Assessments and Pretrial Diversion Orders
<u>Attachment G</u>	General and Special Accounts
<u>Attachment H</u>	Record of Cash Bond in Excess of \$10,000
<u>Attachment I</u>	Court Unit Budget Organization Plan
<u>Attachment J</u>	Guidelines for Disbursement of Restitution
<u>Attachment K</u>	Plan for the Administration and Operation of the Library Fund
<u>Attachment L</u>	Policy to Protect Credit Cardholder Information
<u>Attachment M</u>	Travel Card Program
<u>Attachment N</u>	Occupant Emergency Plan
<u>Attachment O</u>	Compensatory Time Policy
<u>Attachment P</u>	Leave Policy
<u>Attachment Q</u>	Employment Dispute Resolution Plan
<u>Attachment R</u>	Employee Performance Recognition Plan
<u>Attachment S</u>	Teleworking Policy
<u>Attachment T</u>	Pre-Employment/Orientation Checklist
<u>Attachment U</u>	Information Technology Policy Handbook
<u>Attachment V</u>	Information Technology Security Policies & Procedures
<u>Attachment W</u>	Information Technology Disaster Recovery and Backup Plan
<u>Attachment X</u>	Virtual Private Network User Agreement for New Hampshire
<u>Attachment Y</u>	AO Treasury Secure Payment Process and Controls
<u>Attachment Z</u>	Training and Tuition Reimbursement Funding Request