



Financial Transactions of the Court

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](https://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

The University of Tennessee
Municipal Technical Advisory Service
1610 University Avenue
Knoxville, TN 37921-6741
865-974-0411 phone
865-974-0423 fax
www.mtas.tennessee.edu

Table of Contents

Financial Transactions of the Court	3
---	---

Financial Transactions of the Court

Reference Number: MTAS-325

Receipts

All cash transactions of the court must be recorded on pre-numbered receipts. The receipts should produce at least two copies, with three copies being preferable. The violator should be given one receipt, one should be maintained by the recorder's office, and a third, if available, should be maintained by the court clerk.

The receipts should be used exclusively by the court. The docket number and the original ticket or warrant number (if different from the docket number) should be written on the receipt. If payment is made by check, the check number also should be written on the receipt.

The receipt number should be recorded in the docket book for each case. This action is another part of the audit process to ensure that all financial transactions are accounted for all city court cases are properly disposed

Cash Transaction Log

Most municipal courts are separate from the city recorder's or finance director's office. Daily cash transaction forms that include receipt numbers should be prepared to detail every cash transaction conducted by the court clerk. The cash transaction report should be turned in to the recorder or finance director with all cash and receipts. The court clerk and the recorder or finance clerk should count the cash in each other's presence and sign the cash transaction form. This process helps ensure the integrity of financial transactions of the court and the city government.

For details on procedure, see the Comptroller's Internal Control and Compliance Manual (June 2010), Title 5, Chapter 14 and Chapter 15, Sections 13-32. (www.comptroller.gov/la/citymanual.asp [1]) Additionally, Tennessee Code Annotated, Title 9, Chapter 2, provides statutory procedures to account for revenues.

Links:

[1] <http://www.comptroller.gov/la/citymanual.asp>

DISCLAIMER: The letters and publications written by the MTAS consultants were written based upon the law at the time and/or a specific sets of facts. The laws referenced in the letters and publications may have changed and/or the technical advice provided may not be applicable to your city or circumstances. Always consult with your city attorney or an MTAS consultant before taking any action based on information contained in this website.

Source URL (retrieved on 05/25/2020 - 1:41pm): <https://www.mtas.tennessee.edu/reference/financial-transactions-court>



Municipal Technical Advisory Service
INSTITUTE for PUBLIC SERVICE