

FINANCIAL OPERATIONS MANUAL

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Summary of Changes

Amendment #58 – October 2020 Summary of Changes

memo

Chaper 2 - Fines - reference to Government Property Traffic Tickets removed

- 2.1 Types of Fines
 - Overview
 - Federal Fines
- 2.4 Receiving Fine Payments
 - Overview
 - Payments on Government Propert Traffic Tickets - section removed

Revised text is highlighted.

Circulars

FOM 2/09 Non-Payment Letters for Provincial Non-Driving Related Receivables

FOM 2/06 Federal Contraventions Act Violation Tickets

FOM 2/00 Imposition of Fines on Young Offenders - Effective May 1, 2000

FOM 1/09 Acts and Offences Entered into the Accounts Receivable and Collection System

FOM 1/06 ICBC "Refuse to Issue" Program for Liquor Control and Licensing Act Fines

FOM 1/05 Unclaimed Properties Program (UPP)

FOM 1/02 Federal Fines - Receipt as Revenue and Centralized s.17 Remittance to Federal Government

FOM 1/00 Imposition of Fines Under the Offence Act - Effective May 1, 2000

FOM 5/99 Victim Surcharge effective December 1, 1999

FOM 4/99 Provision of Sign Language Interpreters

FOM 3/99 Circular FOM 4/97 update - Receiving Write-off Authorization

FOM 5/98 Probate Fees; Decision of the Supreme Court of Canada

s.15; s.17

FOM 3/97 Victim Surcharge Levy Effective July 1, 1997

FOM 5/96 Increase to Court Fees for matters under the Bankruptcy & Insolvency Act

Introduction

Purpose and Role

Welcome to Court Services' *Financial Operations Manual*. This manual sets out the general policies, procedures, and guidelines to be used in the day-to-day operations of Court Services. It serves as a useful reference source for staff at court registries throughout B.C.

The purpose of this manual is to establish Branch financial policies and procedures through concise, non-technical statements, and to communicate those policies and procedures to Court Services registry staff.

These policies and procedures ensure that Court Services' operations are administered effectively and consistently, and that staff and members of the public are treated fairly and uniformly.

Who is this Manual For?

This manual is primarily intended for registry staff involved in the day-to-day financial operations of Court Services Branch registries throughout B.C.

Authority

Provincial government financial legislation is defined in the *Financial Administration Act*. Treasury Board sets financial policy for all of government. Government financial policy is defined in the *Core Policy and Procedures Manual* (CORE).

Court Services defines its financial policies and procedures in the *Financial Operations Manual* (FOM). Policies and procedures set out in this manual must be followed to ensure compliance with the *Financial Administration Act* and policies and procedures provided by Treasury Board, the Office of the Comptroller General, and the Ministry of Justice.

Contents of Manual

The *Financial Operations Manual* is divided into eight chapters, each of which contains policies and procedures relating to a specific aspect of Court Services' financial operations. Each chapter is summarized briefly below.

The chapters are further divided into stand-alone modules, each of which has its own title, module number (for example, 1.1) and revision date.

Chapter 1, General Financial Information – provides information on accountability for Court Services' financial operations, and describes measures for monitoring operations and maintaining control, ensuring that all public money and property belonging to or in possession of Court Services are secure. The chapter also provides consistent policies and procedures with respect to receiving currency, handling dishonoured cheques, processing revenue and

reimbursing expense payments. The end of this chapter also includes procedures for^{s.17}
s.17 along with fiscal year end requirements.

Chapter 2, Fine and Victim Surcharge Receivables – describes types of fine and victim surcharge receivables and the sequence in which payments should be made. This chapter contains policies and procedures Court Services staff must follow to set up ,receipt, collect, monitor, and write off fine and victim surcharge receivables and provides procedures for receipting payments on non-disputed Violation Tickets and handling fines and/or victim surcharge receivables for deceased individuals.

Chapter 3, Court Fees – describes types of court fees, and provides policy and procedures for receiving and collecting court fees.

Chapter 4, Trust Account – contains policies and procedures for administering the trust account, making and receiving payments and follow-up action. Types of trust money described include suitors funds, maintenance/support payments, restitution and compensation, bail, municipal fines and civil jury money.

Chapter 5, s.15; s.17

s.15; s.17

Chapter 6, Petty Cash – contains policies and procedures relating to court registries' petty cash funds. Describes how to make payments from petty cash, replenish and reconcile petty cash, and correct overages and shortages in the petty cash fund.

Chapter 7, Records Management – the contents of this chapter have been removed, staff must now refer to the Court Records Management Manual.

Chapter 8, Forms - contains samples of forms that are referenced in the manual, as well as detailed, field by field instructions for completing the forms.

How to Find Information

The Table of Contents of the online *Financial Operations Manual* (FOM) lists individual folders. Each folder contains a different FOM chapter, which in turn contains different chapter sections and subsections. Staff can click on the folders and navigate through FOM chapters, sections and subsections to locate specific information.

You can also use the search function “ctrl F” to find information within the manual.

Each subsection within a chapter starts out with an Overview which lists the modules and procedures it contains.

All FOM amendments and circulars are located at the beginning of the Manual. At the back of the manual are Appendices, which contain the following:

- *Financial Management Checklist* – to be completed annually for the Managers to ensure that registries are following financial policies and procedures.
- Mailing Addresses and ARC Code Locations of Court Services Branches.
- Court Services Trust Accounting System (CTAS) User Manual
- *Registrar of Exemptions* – contains a table you can use to list all policies or procedures from which the registry is exempt and identifies the necessary compensating controls
- Information on the Fees that are payable to Crown
- *Glossary* – defines technical terms used in Court Services' financial operations that are referenced in the manual

Development, Revision, and Distribution

The *Financial Operations Manual* is a revisable document. Each module within each chapter can be revised and re-issued separately, as required. In addition, new modules can be added to any chapter without disrupting the topic chronology or numbering system.

This manual is for your use. We welcome your comments and suggestions on how to improve its use and readability. The Senior Financial Policy and Training Analyst is responsible for the function covered by the policy or procedure and will develop or review the policy or procedure. However, any staff member may initiate a new policy or generate a revision. If you feel a revision to the Financial Operations Manual or a form is required, contact the Financial Policy and Revenue section of Court Services Headquarters.

Court Services policies and procedures, whether new or revised, are developed using the same process, outlined below and in Court Services' writing and style guide, *Standards & Guidelines for Manuals*. The Senior Financial Policy and Training Analyst is responsible for coordinating, printing, distributing, and maintaining Court Services policies and procedures.

The Senior Financial Policy and Training Analyst collects suggested changes to the manual. The Senior Financial Policy and Training Analyst will prepare a draft of the new or revised policy or procedure, then the drafted section will be circulated to the appropriate staff and/or managers. Reviewers will be given a maximum of two weeks to return the draft with comments or approval.

The Senior Financial Policy and Training makes appropriate changes based on the review comments, prepares a draft for final editing, and forwards a final copy for approval by Finance and Administration Division, Corporate Management Services Branch, Inspections and Policy and/or Legislative Committee (where appropriate). Once the final copy is approved, it is forwarded to the Director of Financial Management and Administration for their sign-off. All policies and procedures must be signed by the Assistant Deputy Minister to take effect.

When a module is revised, the new information and a modified Table of Contents (if applicable) will be posted on the CSB Intranet, along with the FOM Amendment or Circular document.

Amendments, Exemptions and Circulars

Amendments - Court Services Headquarters will inform staff of changes to policy by issuing amendments to this manual. When the registry receives notification that an amendment has been posted on the intranet, staff should take the time to review the information and discuss with their supervisor if necessary.

Exemptions - In view of the differences between registries, some policies may not be workable at all locations. If a policy does not work at a particular registry, an *exemption to policy* must be obtained. All requests for financial exemptions from operational policy must be submitted through the regional Manager of Finance and Administration to CSB.Finance@gov.bc.ca, Corporate Support.

When an exemption has been approved, place a copy of the exemption approval form and compensating controls in the central file in the registry for audit purposes.



Exemptions to all financial policies must be reviewed annually using the *Financial Management Checklist* (see Appendix A at the back of this manual) to ensure that they are relevant.

Circulars - If the policy change is urgent, Court Services will issue a circular explaining the new policy. When the registry receives notification of a new circular, staff should take the time to review the information and discuss with their supervisor if necessary.

Acknowledgments

Court Services would like to extend its appreciation and thanks to the many participants who generously contributed their knowledge, ideas, critical comments, and countless hours of effort to developing this manual. Jean Skelly, the Project Manager of *Financial Systems Users Manual Rewrite Project* would especially like to thank the members of the *Financial Systems Users Review Committee* (FSURC). FSURC is chaired by Donna Ginther, Deputy Regional Director, Vancouver Law Courts. Committee members included:

- Terri Baber, Financial Officer, Duncan Court Registry
- Janette Cornick, Manager, North Vancouver Registry
- Ken Gilbert, Manager, Accounting Section, Vancouver Law Courts
- Tom Knight, Manager, Penticton Registry
- Janeane Passley, Deputy District Registrar, New Westminster Registry
- Bernice Raper, Court Administrator, Prince George Provincial Registry
- Lesley Townsend, Supervisor, Accounting Section, Vancouver Law Courts

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Other people providing valuable input were:

- Gordon Boyd, A/Manager, Financial Services, Finance & Administration Branch
- Simon Clewes, Manager, Financial Services, Finance & Administration Branch
- Don Epp, Analyst, Finance & Administration Branch
- Susie Fong, Manager, Vancouver Provincial Court - 190 Alexander Street
- Scott Wisdahl, Analyst, Finance & Administration Branch

We would also like to thank the Financial Policy Advisory Group (FINPAG) who took the time to review the proposal to re-organize the chapters of the manual in the fall of 2012.

Many thanks to all those involved in this project.

Chapter 1: General Financial Information

Chapter 1.1: General Financial Information

Overview

This section contains information on the following:

- accountability
- Delegated authorities
- expenditure controls
- accountable advances
- bank accounts
- ARC and CTAS user support model
- corrections and adjustments
- audit trails
- segregation of duties
- exemptions to policy
- *Financial Management Checklist*
- freedom of information
- incoming mail
- money from police
- system outages
- signage

This section also describes procedures for the following:

- obtaining or increasing a Working Capital Advance
- decreasing or returning a Working Capital Advance
- permanently transferring a Working Capital Advance
- temporarily transferring an Accountable Advance
- correcting ARC receipts, before close of day
- correcting ARC receipts, after close of the day
- adjusting receivable entries in ARC
- correcting a trust payment in, before close of day
- correcting a trust payment in, after close of day
- correcting a trust payment out, CAS cheque
- correcting a trust payment out, local cheque
- correcting errors made in records or ledgers
- receiving incoming mail
- reviewing the *Mail Log*
- receiving money from police
- receipting trust payments when CTAS is inoperable
- receipting payments when ARC is inoperable
- if ARC remains inoperable past the end of the working day
- processing accounts receivables manually

Accountability

Financial controls are used to effectively keep track of all public money and ensure that:

- all public money is properly recorded and controlled;
- the province claims all money to which it is entitled;
- all public money is safeguarded adequately, including money held in trust or for a special purpose;
- fees charged are correct and consistent with ministry policy;
- fine, victim surcharge and fee payments are recorded promptly, and overdue account receivables are followed up;
- all systems and procedures for receiving and depositing public money are covered by the proper internal controls;
- financial reports are provided to ministry officers; and
- uncollectible accounts are written off under proper authority.

Public money in Court Services includes revenue and money held in trust. Revenue money is generated when fines, victim surcharges and fees are paid for services provided at court locations. Trust money is generated when funds are paid into court and held for other persons or governments. This money must be recorded correctly and allocated to the appropriate account.

Delegated Authorities

Payments In of Revenue and Trust

The Financial Signing Authorities Delegation Instrument, Revenue Authority, granted by the Minister or Deputy Minister, outlines the authority to receive public money and manage revenue. Authority is delegated to ensure the effective control over the receipt, collection, and safeguarding of public money.

Only employees whose positions have been delegated the authority to receive public money may receive public money either in the mail or directly from the public. Employees granted authority to receive public money will not be given any other authority in the Revenue Authority Matrix. Refer to the Finance and Administration, Management Services Branch Expense Authority page and Expense Authority Matrix for further information regarding the delegation of authority.

Payments Out of Revenue and Trust

The Financial Administration Act provides for expenditures from appropriations, expenditure authorization, payments from an appropriation, and payment out of trust. As per Chapter 4 – Expense Management of the Core Policy and Procedures Manual, Managers must ensure that delegated signing authority is clearly assigned, properly approved and maintained in a way that permits a balance of risks, costs and efficiencies.

Branch management is also responsible for ensuring that the duties and responsibilities of delegated signing authorities are clearly communicated and understood, and officers are held accountable for exercising that authority.

Each payment out of trust funds requires the either the electronic or manual approval of both a Qualified Receiver (QR) (person who confirms the trust can be paid out) and an Expense Authority (EA) (delegated per the Expense Authority Matrix). On a single payment out, the QR and the EA may not be the same individual (also see Chapter 1.1 General Financial Information, Segregation of Duties).

The Manager/Supervisor must maintain a current listing of the names of staff members that have delegated signing authority and the listing should be retained in a central file.

Expenditure Control

Expense Payment Policy

General information regarding expenditure control, expense authorities, and payments can be found in the Core Policy and Procedures Manual (CPPM), D – Payment Processing.

Purchasing Card

The Government of British Columbia Purchasing Card Program enables eligible government employees to make small dollar value government purchases. Purchasing cards should be used as much as possible. For detailed information, refer to the Ministry of Finance Purchasing Card Manual and the Purchasing Card Program – Cardholder Guide.

Interpreter Payments

As per the Court Services Branch Interpreter Manual, all interpreters are to be paid through the Corporate Accounting System (CAS). For more information on CAS, refer to the CAS website at <http://gwww.cas.gov.bc.ca/>

Travel Claims

As per the Core Policy and Procedures Manual, C.1.6 Oracle iExpenses – Travel Claims, “to claim travel expenses, employees must use iExpenses.” (Petty cash can only be used to pay travel claims for staff who travel once per year and that yearly claim is less than \$100 - CPPM, 10.3.16 Oracle iExpenses).

Journal Vouchers

Used to make payments to other Provincial Government offices.

s.15; s.17

s.15; s.17

Petty Cash

All court locations have a Petty Cash Fund, which is a working capital advance used for authorized local minor purchases of items (goods and/or services) up to \$100 including taxes. For more information, refer to Chapter 6 - Petty Cash of the FOM, and Sections B.2.3 and 4.3.9 of the Core Policy and Procedures Manual.

Jury Payments

Sheriff Services uses the Jury Management System to pay criminal and civil juror fees. For more information, refer to Section 10.10 - Financial Procedures for Juror Payment of the Sheriffs Policy Manual and Section 4.8 - Execution Processes and Civil Jury Money of the FOM.

Accountable Advances

This section contains information on:

- Obtaining or Increasing a Working Capital Advance
- Decreasing or Returning a Working Capital Advance
- Permanently Transferring a Working Capital Advance
- Temporarily Transferring an Accountable Advance

An accountable advance is money that the government has advanced to an employee for a specific purpose. Court registries use a type of accountable advance called a working capital advance. At court registries, working capital advances are used to fund the following:

- accounting clerks' floats;
- s.15
- petty cash accounts; and
- jury expense accounts.

A working capital advance must not be used except for the purpose for which it was issued. The employee to whom the advance was issued is responsible for the advance, including its secure storage in s.15; s.17 and for restricting access to it. Money spent out of the advance must be replaced.

It is the Manager's discretion to determine if a working capital advance should be temporarily or permanently transferred, depending on the type and length of the employee's absence. The general guideline is that, when an employee with a working capital advance will be away from the office (i.e. for vacation, illness, maternity/parental leave etc.), the employee must temporarily transfer the money to another employee. When an employee will no longer be needing the working capital advance (i.e. when the employee's role changes, when the employee transfers to another branch, etc.), it must be permanently transferred or refunded.

If the holder of a working capital advance is away due to an unexpected absence, the Manager must act on that employee's behalf to ensure that the working capital advance is protected and the appropriate transfer is completed.

In some instances, the employee may not wish to assume responsibility for a large accountable advance. The accountable advance may be in the Manager/Supervisor's name, but an employee may be allowed to administer the funds. The Manager/Supervisor is responsible for ensuring that these funds are reconciled s.17

The Manager/Supervisor should review the funds on an annual basis to ensure the levels of the accounts are appropriate and should spot check accounting clerks floats every three months to verify correct amounts.

For audit purposes, the Manager/Supervisor should maintain a central file of each accountable advance. The historical records for each advance (including applications for accountable

advances, temporary/permanent transfers, bank account numbers/cheque signing authorities, copies of any increase/decreases etc) must be kept in the central file .

For further information on accountable advances and working capital advances, see

- CPPM Policy 4.3.9 - Advances; and
- CPPM Procedures B.2 - Accountable Advances.

Procedure – Obtaining or Increasing a Working Capital Advance

Complete the following procedure to obtain or increase a working capital advance.

1. Determine the required advance or increase amount.
2. Complete an *Application for Accountable Advance* (FIN 299) (found on the Ministry of Finance Intranet) for the required amount (also see CPPM Procedures B.2 - Accountable Advances).
3. Sign the FIN 299.
4. Retain a copy of the FIN 299 in a central file for audit purposes, and send the original FIN 299 to:

Finance and Administration Division
Corporate Management Services Branch
(refer to Appendix B for mailing address information)

Procedure – Decreasing or Returning a Working Capital Advance

When a working capital advance needs to be decreased or is no longer needed, complete the following procedure to reconcile the advance.

1. Reconcile the cash on hand and expense receipts to the working capital advance total.
2. Prepare a *Deposit Form* (FIN 278) (found on the Ministry of Finance Intranet) for the amount of the working capital advance that is no longer needed. (Also see CPPM Procedure B.2.5 - Repayment of Accountable Advances.) Use the following coding:
 - Client – 105 (Attorney General)
 - Responsibility – 15022 (Financial Services)
 - Service Line – 10160 (working capital advance)
 - STOB – 1820 (advance – working capital)
 - Project – 1500000
 - Distribution Supplier – Employee # (holder of the advance) and first three letters of last name
 - Description - decrease or return accountable advance and list the name of the holder of the accountable advance

If you are decreasing or return cash on hand:

- 3a Prepare a money order or imprest cheque for the amount of cash on hand being decreased or returned. Make it payable to the Minister of Finance.

If receipts are being used to credit the balance of the accountable advance:

- 3b Prepare a *Journal Voucher* supported by the receipts to credit the balance of the accountable advance and debit the expenditure accounts.
4. Retain a copy of the *Deposit Form* along with the money order or imprest cheque, or *Journal Voucher* and receipts in a central file for audit purposes. Send the originals to:

Finance and Administration Division
Corporate Management Services Branch
(refer to [Appendix B](#) for mailing address information)

Procedure – Permanently Transferring a Working Capital Advance

When a working capital advance is to be permanently transferred to another employee, the Manager/Supervisor must complete the following procedure.

1. Reconcile the advance to account for all of the money.
2. Complete an *Application for Accountable Advance* (FIN 299) (found on the [Ministry of Finance Intranet](#)) for the employee who will be taking responsibility for the advance. In the Reason for Advance box, write **Permanent Transfer of Advance**. Include the name and transfer number of the original holder. (Also see [CPPM Procedure B.2 - Accountable Advances](#).)
3. Sign the FIN 299.
4. Retain a copy of the FIN 299 in a central file for audit purposes, and send the original FIN 299 to:

Finance and Administration Division
Corporate Management Services Branch
(refer to [Appendix B](#) for mailing address information)

Procedure – Temporarily Transferring an Accountable Advance

The *Temporary Transfer of Accountable Advance* (ADM 817) must be completed each time a transfer of accountable advance occurs. Refer to FOM Chapter 8 Forms for instructions on completing the ADM 817 (blank ADM 817 can be found under “Financial Forms” in the “Admin” tab of the Court Services Branch Intranet site.)

When an employee with a working capital advance will be away from the office, the employee must temporarily transfer the money by completing the following procedure:

1. Physically count or reconcile the advance to account for all of the money.

2. Complete the top two boxes of a *Temporary Transfer of Accountable Advance* (ADM 817).
3. Retain a copy of the ADM 817 in a central file for audit purposes.

When an employee with a working capital advance returns to the office, the following procedure must be followed :

1. Pull the *Temporary Transfer of Accountable Advance* (ADM 817) that was originally signed when the advance was transferred to the temporary holder.
2. Physically count or reconcile the advance to account for all of the money.
3. Complete the bottom fields of the ADM 817 to transfer the advance to the original holder and retain a copy of the ADM 817 in a central file for audit purposes.

Bank Accounts

s.15; s.17

Petty cash payments are made using a petty cash fund (i.e. cash float) as petty cash imprest bank accounts are not permitted. See [Chapter 6 – Petty Cash](#) for detailed information.

Revenue and trust payments into court are deposited to a centrally managed bank account and trust payments out are disbursed from a separate, centrally managed bank account.

ARC and CTAS User Support Model

When a system or procedural problem occurs within the Accounts Receivable and Collection (ARC) System or Court Trust Accounting System (CTAS), follow these steps:

1. refer to the *ARC User Manual* or *CTAS User Manual* for procedures to assist in resolving the problem;
2. discuss the problem first with your Accounting Supervisor. If further assistance is needed:
 - a. email the ARC and CTAS regional representative for your region; or
 - b. email CTASARCSupport@gov.b.ca (for user listings, charge table questions or requests, etc.); or
 - c. call the Help Desk at the Information Systems Branch (250) 356-0545 if you are having issues with accessing ARC or CTAS, or receipt printer issues.

If the situation still cannot be resolved:

1. The issue will be referred by the Help Desk or CTAS/ARC Support to the Revenue and Trust Application Product Manager for assistance.

Corrections and Adjustments

Correction means to take action to remove errors. Adjustment means to change to fit, conform, or make suitable.

All corrections and adjustments must be made as quickly as possible, and the audit trail must be easy to follow. A segregation of duties must be maintained when corrections and adjustments are made in the *Accounts Receivable and Collection (ARC) System* and the *Court Trust Accounting System (CTAS)* Refer to Chapter 1.1 - General Financial Information, Segregation of Duties for more information.

Procedure - Correcting ARC Receipt Entries, ^{s.17}

If an Accounts Receivable and Collection (ARC) System receipting error is caught^{s.17}, the ARC receipt may be voided. A void may be done if the wrong code is used to receipt an item, the incorrect amount is receipted, a receivable payment is taken as forthwith in error, cash is receipted as cheque (or visa versa), if a revenue payment is receipted as trust (or visa versa), etc. All voids must be made as quickly as possible, and the audit trail must be easy to follow.

One staff member cannot create and void the same ARC receipt; in order to maintain a segregation of duties, ARC voids must be performed by a second staff member. Those given access to perform voids in ARC must strictly adhere to the segregation of duties.

Accounting Clerks must document each void on an *ARC Void Report (FOM 814)* and the report must be reviewed, approved, and dated by the Manager/Supervisor who performs the void. It is imperative that the Manager/Supervisor performing the void in ARC be capable of reviewing the source document and *ARC Void Report (FOM 814)*, and confirming the appropriateness of the void prior to processing the void transaction.

Voids are audited^{s.17} to ensure that staff are not performing their own voids (for more information, refer to Chapter 1.1 – General Financial Information, Segregation of Duties).

To void an ARC receipt on the same day that the receipt was entered in error, the Accounting Clerk must:

1. Obtain the appropriate case file or source document.
2. Complete an ARC Void Report (FOM 814).
3. Draw a single line through the ARC receipt imprints that were placed on source documents (and back of the cheque or debit slip, if applicable), writing "Void", then initialling and dating the notation.
4. Set aside the originally receipted documents for review by the person performing the void.



If the void is being performed to reverse an incorrect payment on an accounts receivable record in ARC, the Procedure – Adjusting Receivable Entries in ARC must also be followed.

If the void is being performed to reverse a trust payment that has also been incorrectly entered into the Court Trust Accounting System (CTAS), the Procedure – Correcting a CTAS Payment In ^{s.17} must also be followed.

5. Prepare a new ARC receipt for the item and imprint the source documents with the correct receipt information (it is preferable that the replacement receipts be placed next to the voided receipt imprints on all source documents).

To perform the ARC void, the Manager/Supervisor must:

1. Review the *ARC Void Report* (FOM 814) and supporting documentation to ensure that the void is appropriate and clear.
2. Approve the void by signing the FOM 814.
3. Perform the void in ARC (detailed instructions are in the ARC Users Manual Chapter 1 – Voiding a Transaction).
4. Ensure that the voided receipt imprint and replacement receipt imprint are clearly marked on the source documents.
5. Ensure that the completed and signed FOM 814 is attached to the ^{s.17} balancing documentation (see Chapter 1.6 ^{s.17} Balancing, Cash Balancing)

Procedure - Correcting ARC Receipt Entries ^{s.17}

If an ARC receipt error is found ^{s.17}, the Accounting Clerk must:

1. Pull the source documents and all of the accounting records from the day that the error was originally made.
2. Make a note of the error (including the ARC receipt number, the date that the error was corrected, how the error was corrected and who corrected the error) on the:
 - source documents (next to the original receipt imprint);
 - *ARC Cash Register Transaction Log* (next to the original receipt information);
 - *ARC* ^{s.17} *Receipts Location Totals* and *ARC* ^{s.17} *Receipts Operator Totals* (next to the category amount);
 - on the printed and signed *Court Receipt Report* (ADM 001) (next to the day that the incorrect entry was made);
3. Depending on the type of payment that was receipted into ARC in error, also do the following:
 - a. If a filing fee payment must be returned, have a revenue refund cheque mailed to the client (see Chapter 1.5 Revenue Refunds).
 - b. If a significant amount was receipted using an incorrect fee type, have a revenue refund cheque mailed to the court registry for re-entry into ARC (see Chapter 1.5 Revenue Refunds).
 - c. If the error was made receipting a payment for a court receivable, perform an ARC Adjustment to reverse the payment (see Adjusting Receivable Entries in ARC, below)

- d. If the error is with regard to a trust payment that was also incorrectly entered into CTAS, perform a CTAS reversal (see Correcting a CTAS Payment In –s.17 below)

Procedure - Adjusting Receivable Entries in ARC

A financial transaction that affects an accounts receivable record in the *Accounts Receivable and Collection System* (ARC), in most circumstances cannot be deleted or modified, but can be adjusted. To adjust a financial entry, the original transaction in ARC needs to be reversed and, in some cases, a new transaction entered.

Access to perform ARC adjustments should be restricted to Managers/Supervisors. All adjustments must be made as quickly as possible, and the audit trail must be easy to follow. The Manager/Supervisor must review the supporting documentation to ensure they understand why the adjustment is being done and that the adjustment is appropriate, then must approve, initial and date the documents.

To prepare for an adjustment in the *Accounts Receivable and Collection System* (ARC), the Accounting Clerk must:

1. Gather all documents that justify or support why the adjustment is required.
2. Make an ARC screen print of the receivable to be adjusted. Underline the transaction to be adjusted, then sign and date the screen print.
3. Complete an adjustment Batch Ticket (ADM 202) and sign the “Completed By” box.
4. Provide the supporting documentation, the pre-adjustment ARC screen print and the ADM 202 to the Manager/Supervisor.

To perform the adjustment in the *Accounts Receivable and Collection System* (ARC), the Manager/Supervisor must:

1. Ensure that all source documentation is attached to the adjustment Batch Ticket (ADM 202) for accountability and auditing purposes.
2. Review the source documents to ensure that the adjustment can be clearly understood.
3. Make the adjusting entry in ARC (refer to the ARC User Manual, Chapter 2, Enter an Adjustment)
4. Make a screen print of the ARC receivable record after the adjustment has been made. Underline the adjustment transaction that was performed, then sign and date the screen print.
5. Attach the supporting documentation and the pre and post adjustment ARC screen prints to the adjustment Batch Ticket (ADM 202), then sign the “Verified By” box.
6. Put all adjustment information aside for s.17 balancing.
7. Refile the original source documents in the court file. File the adjustment ADM 202 (with ARC screen prints attached) with the other ADM 202 for that day.
8. Ensure all adjustments indicated in the ARC “Update Batch Totals” screen balance to the total of the adjustments ADM 202 and include the appropriate supporting documentation

(refer to Chapter 1.6^{s.17} Balancing, Batch Tickets for Receivables for^{s.17} receivables balancing information).

The Manager should conduct spot checks of completed adjustments to the source documents.

Procedure - Correcting a Trust Payment In^{s.17}

If an error is made entering a trust payment into the *Court Trust Accounting System* (CTAS) and the error is caught^{s.17}, the CTAS "Reversal" function must be performed. A reversal may be done if an incorrect amount is entered, if a revenue payment is incorrectly entered as trust, if an error is made inputting the court file number or party names, if a payment is applied to an incorrect file etc.

One staff member cannot create and reverse the same payment in record in CTAS; in order to maintain a segregation of duties, the CTAS "Reverse" function must be performed by a second staff member. The CTAS Payment Reversal Report must be produced and reviewed by the Manager at the^{s.17} to confirm a segregation of duties is followed (see Chapter 1.8^{s.17} Procedures, Trust Review)

To perform the reversal in CTAS, registry staff with the CTAS Supervisor role must

1. Locate the payment entry in CTAS.
2. Use the "Reverse" function to remove the trust payment in that was incorrectly entered (refer to CTAS User Manual, Reverse a Payment In).

Procedure - Correcting a Trust Payment In^{s.17}

If, after^{s.17} a trust payment into court is found to have an entry error in the Court Trust Accounting System (CTAS), the file may either be corrected or the entire payment into court may be reversed from CTAS.

If a payment into court is entered with an incorrect field(s), registry staff with the appropriate access may correct the payment record as follows:

1. Modify the record in CTAS as required. For detailed instructions, refer to the CTAS User Manual, Edit Functionality.



A CTAS user must not correct or modify a record that they have created. In order to maintain a segregation of duties, a second staff member must perform the correction or modification.

2. Make a notation of the correct information next to the original entry on the CTAS^{s.17} Transaction Report, then sign and date the notation.
3. If the payment was entered into the *Accounts Receivable and Collection System* (ARC) with the incorrect information, make a notation of the correct information next to the original ARC imprint and on the applicable ARC documentation (i.e. the ARC^{s.17}).

Receipts Operator Totals, the ARC ^{s.17} *Receipts Location Totals* and/or the ARC Cash Register Transaction Log) then sign and date the notations.

If it is found that a trust payment into court has been entered in error after ^{s.17} and the entire payment should not have been entered in the *Accounts Receivable and Collection System* (ARC) and/or the *Court Trust Accounting System* (CTAS), the Accounting Clerk must:

1. Obtain the appropriate case file or source document.
2. Make a note of the error (including the ARC receipt number, the date that the error was corrected, how the error was corrected and who corrected the error) on the:
 - source documents (next to the original receipt imprint);
 - *ARC Cash Register Transaction Log* (next to the original receipt information);
 - ARC ^{s.17} *Receipts Location Totals* and ARC ^{s.17} *Receipts Operator Totals* (next to the category amount);
 - on the printed and signed *Court Receipt Report* (ADM 001) (next to the day that the incorrect entry was made);
3. Print a CTAS *Individual Statement of Account* and obtain authorization for payment out. Refer to Chapter 4.1, Administration, Trust Payment Out for further information on obtaining authorization for payment out.
4. Locate the original payment in entry in the *Court Trust Accounting System* (CTAS). Enter any relevant information about the error in the Comment section of the CTAS "Add Pmt Out" screen. Prepare a CAS cheque for the amount of the error, payable to the Minister of Finance (if the item will be re-receipted) or to the party the money is to be returned to.
5. If the money is not being returned to the party, when the CAS cheque arrives in the mail,
 - a. Prepare a new ARC receipt for the trust payment in and imprint the source documents with the correct receipt information (it is preferable that the replacement receipts be placed next to the voided receipt imprints on all source documents).
 - b. Record the payment into court in CTAS using the correct information.
 - c. ^{s.15; s.17}
6. Set the source documents aside for ^{s.17} balancing.

Procedure - Correcting a Trust Payment Out, CAS Cheque

If an error is made entering a trust payment out into the *Court Trust Accounting System* (CTAS) and the payment was to be paid via a *Corporate Accounting System* (CAS) cheque, the error may be corrected in one of the following ways:

Note: Batches of trust payments out are electronically picked up and submitted to CAS at ^{s.17}

If it's before ^{s.17}, and the payment out was entered into CTAS ^{s.17}, the CTAS "Stop CAS Payment" function should be used to cancel production of the cheque (refer to *CTAS User Manual, Cheques, Stop CAS Pmt*). After the void is performed, it will appear on the CTAS ^{s.17} Transaction Report (see Chapter 1.6^{s.17} Balancing, Cash Balancing) and on the CTAS Void Cheque Report (see Chapter 1.8^{s.17} Procedure, Trust Review).

If it's before ^{s.15; s.17}, and the payment out was entered into CTAS ^{s.17}, the CTAS "Stop CAS Payment" function should be used to cancel production of

the cheque (refer to *CTAS User Manual*, Cheques, Stop CAS Pmt). As the payment out will have been recorded as part of s.17 but the cheque will not yet have been submitted to CAS, the word “voided” must be written next to the payment out record on the s.17 CTAS s.17 Transaction Report. After the void is performed, it will appear on the s.17 CTAS s.17 Transaction Report (see Chapter 1.6 s.17 Balancing, Cash Balancing) and on the CTAS Void Cheque Report (see Chapter 1.8 s.17 Procedure, Trust Review).

If an incorrect payment out was entered into CTAS and the s.17 submission time has passed, the CTAS “Stop CAS Payment” function cannot be used and the cheque must be cancelled using the procedures outlined in Chapter 4.1 Administration, Cancelling and Replacing Court Trust Cheques.

Procedure - Correcting a Trust Payment Out, Local Cheque

If an error is made during the production of a locally printed cheque, the payment out must be voided in the *Court Trust Accounting System* (CTAS).

To cancel a locally printed cheque that has been given to the payee, follow the procedures outlined in Chapter 4.1 Administration, Cancelling and Replacing Court Trust Cheques.

To cancel a locally printed cheque that has NOT yet been given to the payee:

1. Locate the payment out record in CTAS
2. Use the CTAS “Void Cheque” function to void the trust payment out that was incorrectly entered (see *CTAS User Manual*, Voiding Cheques).
3. Write VOID across the locally printed cheque.
4. Next to the cheque number in the *Controlled Document Ledger* (ADM 807), make a notation that the local cheque was voided.
5. If applicable, write “Void” next to the record of payment out on the CTAS s.17 Transaction Report.
6. Make a notation of the void cheque on the source document, next to the approval for payment out.
7. File the voided local cheque in the revenue/trust folder for the appropriate month.

Procedure – Correcting Errors Made on Records or Ledgers

To correct errors made on records, complete the following procedure.

1. Make a single ruled line **in pen** through the incorrect information.



Do not use correcting fluid.

2. Initial the corrections in compliance with accounting principles.
3. Enter any adjusted or corrected information on a separate line on reports.

Audit Trails

Audit trails are used to ensure that records of financial transactions are maintained properly, and to provide personal protection and proof of actions. Audit trails involve the cross-reference of entries, documents, and files.

It is very important that each financial transaction be traced from start to finish – i.e. a refund can be traced back to the original receipt, that all ARC adjustments be clearly explained, and that a record of all transactions be included in the court file.

Documents must be imprinted with sufficient information, including when a fee or court receivable was paid, where it was paid, how much was paid, and the receipt number.

Receipt imprints must be placed on documents and on the backs of cheques/interac slips so they can be easily read. Avoid placing imprints over writing or form information.

Managers/Supervisors should be aware that there is risk involved when s.15; s.17

s.15; s.17



Segregation of Duties

Employee responsibilities are divided as a basic financial control. Different people are responsible for related tasks so that one person does not control a procedure from start to finish. This is especially important for handling cash and reconciling bank accounts. The Manager/Supervisor is responsible for ensuring that tasks are divided properly.

Duties must be segregated for s.17 "blind balancing" (see Chapter 1.6 s.17 Balancing, Cash Balancing) and for deposit slip verification (i.e. the individual that prepared the bank deposit slip may not verify that bank deposit slip when it is returned from the bank) (see Chapter 1.6 s.17 s.17 Balancing, Bank Deposits).

Furthermore, a segregation of duties must be maintained when corrections to receipt records and adjustments are made in ARC and CTAS (see Chapter 1.1 - General Financial Information, Corrections and Adjustments).

In ARC, a user must not void a receipt that they have created or do an adjustment on a transaction that they have entered. To confirm that a segregation of duties is maintained for all ARC voids, Court Services Branch Headquarters will produce a s.17 extract of all receipts that were created and voided by the same ARC user. The extract will be emailed to the local Manager and copied to the regional Manager, Finance and Administration (MFA). Managers will be required to provide an explanation to the MFA for each extracted void that pertains to their location.

In CTAS, a user may not enter the record of a payment in and subsequently reverse or perform the "Move Payment" function on it. In addition, a user may not void a municipal payment out or void a transfer that they have input into CTAS. To confirm this, at the s.17 the Manager/Supervisor must produce and check the CTAS Payment Reversal Report and the CTAS Void Cheque Report (see Chapter 1.8 s.17 Process, Trust Review).

Furthermore, the electronic or manual approval process for paying out trust funds requires that separate people perform the distinct approval roles of Qualified Receiver (QR) (person who confirms the trust can be paid out) and of Expense Authority (EA) (delegated per the Expense Authority Matrix). For each payment out of trust funds, the QR and EA cannot be the same person; one staff member may input the payment out into CTAS and may exercise either the role of QR or EA, but the QR and EA must always be two individuals.

If a court location size is such that a second staff member is not available for duty segregation, an exemption to policy (which includes a description of compensating controls) must be in place at that registry. Refer to Chapter 1.1 – General Financial Information, Exemptions to Policy for more information.

Further information on this topic can be found in:

- Core Policy and Procedures Manual (CPPM), Policy 14 "Risk Management"
- Core Policy and Procedures Manual (CPPM), Policy 15 "Security"

- Core Policy and Procedures Manual (CPPM), Policy 17 “Internal Audit”

Exemptions to Policy

In view of the differences between registries, some policies may not be workable at all locations. If a policy does not work at a particular registry, an exemption must be obtained.

All requests for exemptions from operational policy must be submitted through the regional Manager of Finance and Administration to CSB.Finance@gov.bc.ca, attention to Director Finance and Administration, Corporate Support and approved by either the ministry's Chief Financial Officer or Court Services Branch's ADM.

To request an exemption, registries must submit a *Request for Policy Exemption* (ADM 800). For information on completing the [ADM 800](#), see Chapter 8 - *Forms*.

The ADM 800 must contain the following information:

- policy authority;
- existing policy;
- reasons for exemption;
- compensatory procedures and controls currently being proposed or that are in place; and
- signature of the person requesting exemption.

Attach any previously approved exemptions (specific to the policy) to the ADM 800.

When an exemption has been approved, place a copy of the exemption approval and compensatory controls in a central file of exemptions in the registry.

Exemptions to all financial policies must be reviewed annually using the *Financial Management Checklist* (see [Appendix A](#) at the back of this manual) to ensure that they are relevant. Sign and date the bottom of the appropriate *Request for Exemption* (ADM 800) to document the annual review.

Financial Management Checklist

The Financial Management Checklist (FMC) was established to help Managers and Court Administrators review the financial accountability and control of their registries.

The FMC must be completed a minimum of s.17 by the Manager. If the Manager wishes to have the checklist completed by a designate, the designate must be removed from the registry's accounting processes and be capable of thoroughly understanding the checks they are performing (i.e. must do a physical check, rather than accept a "yes" or "no" answer.)

The checklist can be used continuously throughout the calendar year to ensure that the accounting practices for any particular function or program are being followed.

The Manager is accountable to their regional Executive Director for the results of the checklists, and responsible for any corrective action that may be required from the checklist findings. All original completed checklists must be retained in the Manager's central file.

A master copy of the FMC is included in Appendix A of FOM and includes completion instructions. Print the FMC as needed.

Freedom of Information

All court registry staff should be aware that the provincial *Freedom of Information and Protection of Privacy Act* applies to the protection of privacy with respect to personal information. Personal information must not be given out to anyone but that person. If you have any questions or problems, contact AskPolicy@gov.bc.ca.

Incoming Mail

Court Services uses a Mail Log (ADM 030) to monitor money that arrives by Canada Post mail, house mail, courier, drop-off box or other. This provides an internal control for recording cash payments and protecting employees.

The ADM 030 provides a clear audit trail from when mail is opened to when payments are entered into the cash register. All incoming money received (whether by Canada Post mail, house mail, courier, drop-off box or other) must be recorded on the ADM 030.

The person opening the mail must be a different person from the person entering payments into the cash register.

For further information, refer to Core Policy and Procedures Manual (CPPM) procedures G.1 – Cash Deposits.

Each mail item that contains cash, cheques, or money orders must be entered on the Mail Log according to the procedures for receiving incoming mail below. Each entry on the ADM 030 must be initialled by the person opening the mail.

All money received via the mail must be kept secure during the business day and must be s.15; s.17

Post-dated cheques received in person or via the mail and dated no more than three months in advance can be accepted. All post-dated cheques must be recorded in the Mail Log (ADM 030) and the record must include the cheque date in the Comments field. It is recommended that post-dated cheques dated further than three months in advance be returned to the payor with an explanation that CSB cannot take responsibility for applying payments using cheques that are dated too far into the future. Acceptable post dated cheques must be retained separately in s.15; s.17 filed in date order and reviewed s.17 s.17



Immediately stamp each cheque or money order (except for Family Court direct payments) with the rubber stamp that contains the bank account number, the words "For Deposit Only to the Credit of the Minister of Finance".

The Accounting Clerk who receives, verifies, and enters payments into the cash register that have been recorded in the ADM 030 must also initial the log.

If this policy is not workable, the Manager/Supervisor must obtain an exemption (see 1.1 General Information - Exemptions to Policy).

The ADM 030 is a s.17 mail log form. A new page must be started at the beginning of a new calendar year. For information on completing the ADM 030, refer to Chapter 8 - *Forms*.

Procedure – Receiving Incoming Mail

Complete the following procedure to receive incoming mail.

1. A Court Services Branch employee will open each envelope, ensuring that all papers, documents, and money (cash, money orders, cheques) are collected.
2. Separate the money and documents by department (e.g., Family, Divorce, Small Claims, Probate, etc.).
3. On the Mail Log (ADM 030), identify the court location, date, and page number at the top of the page and record the money received as follows:
 - **Date Received** – date the mail is opened in the registry
 - **Remittor** – name of the person sending the mail
 - **Type** – type of money received (money order, cash, cheque)
 - **T/R** – whether it is trust or revenue
 - **File#/Contents/Client Name** – the file number, client name, or contents of the mail
 - **Amount** – the amount of money received
 - **Dept.** – indicate which department is to receive the money—i.e., Family, Divorce, Small Claims, Probate, etc.
 - **Initials** – as follows:
 - Staff = staff opening the mail
 - Acctg Clerk = person entering payments into the cash register (see [step 5](#) below)
 - Mgr = Manager who reviews the entries as part of the Financial Management Checklist (see [Appendix A - Financial Management Checklist](#)).
 - **Comments:** – as follows:
 - RTN = returned cheque
 - PST = post dated cheque (**the postdate must also be entered**)
 - NSF = dishonoured cheque, or any other comments
 - FWD = direct family payments for forwarding



Use the comments column to record petty cash or ^{s.15} or any other money received that does not fit the listed columns.

4. If the mail has been divided into departments, have a person from each department sign the back of the ADM 030 and indicate the appropriate department beside the signature. The person signing the form is responsible for ensuring that all mail money signed for has been received and will be kept secure until it is receipted.
5. The Accounting Clerk will enter the payments into the Accounts Receivable and Collection (ARC) System and initial the Mail Log (ADM 030) to verify that the money has been received.
6. Place the ADM 030 into the three-ring binder by date and page number for the current fiscal year.



Start a new Mail Log each fiscal year.

Money from Police

In several locations, the police collect Court Services money and deliver the money to a registry. A receipt must be issued to record all money received from the police.

Procedure – Receiving Money from Police

The Accounting Clerk must complete the following procedures to record money received from the police representative.

In the presence of the police representative:

1. Ensure that the amount of money is correct.
2. Pull each case file. Enter each individual fine on the cash register or automated system and issue a receipt to the police representative.
3. Place the money in the cash drawer for balancing at ^{s.17} .

If the police representative is unable to wait for an automated receipt:

1. Issue a *Province of BC Court Receipt* (ADM 007) for the total amount. Include all case numbers and amounts and give the original receipt to the police representative. For instructions on completing the ADM 007, see Chapter 8, *Forms*.
2. Pull each case file. Enter each individual fine on the cash register or automated system. Imprint the book copy of the ADM 007 and place the cash register receipt in the case file or attach each receipt to the book copy of the ADM 007.
3. Ensure that the total amount of the separate receipts balances with the total on the ADM 007.
4. Place the money in the cash drawer for balancing at ^{s.17} .



If a police representative is not present, follow the procedure for receiving incoming mail.

System Outages

When the *Court Trust Accounting System* (CTAS) or the *Accounts Receivable and Collection* (ARC) System is inoperable, all transactions must be processed manually until the system is operating again.

Procedure - Receipting Trust Payments when CTAS is Inoperable

All trust money is receipted using the s.15; s.17 and must be entered in the *Court Trust Accounting System* (CTAS).

If the *Court Trust Accounting System* (CTAS) is inoperable for a short period of time:

1. Receipt the payment into ARC and give the receipt to the payor.
2. Set the source documents aside for entry into CTAS and s.17 balancing.
3. When CTAS is working again, enter the payment in information into CTAS.

If CTAS remains inoperable at s.17, and trust payments have been received/receipted in ARC, the Manager/Accounting Supervisor must:

1. Make a note on the ARC *Location Totals* that the trust payments were not entered into CTAS. This note should state that CTAS was inoperable, and be signed and dated.

Once CTAS is back in operation:

1. Enter all trust payments into CTAS
2. Make a note on the ARC *Location Totals* (when the trust payments were originally receipted in ARC) to indicate the date that the payments were entered into CTAS
3. Make a note on the CTAS s.17 *Transaction Report* to indicate the date that the payments were entered into ARC.



It is imperative that, if one payment is not entered in both ARC and CTAS on the same day, a notation must be made on the ARC *Location Totals* and the CTAS s.17 *Transaction Report* to cross reference the dates that the entries were made.

Procedure – Receipting Payments when ARC is Inoperable

When ARC is inoperable, the following procedures must be followed.

To prepare for manual operations (i.e. without ARC) the Manager/Supervisor must:

1. Use their key to open the top lock on the cash drawers and issue a unique key to each Accounting Clerk, so they can open the front lock on their cash drawer (for further information, see FOM 1.3 - Key Control and Issuance).

2. Issue a *Province of British Columbia Court Receipt* (ADM 007) book to each staff member who will be receiving payments from the public (for detailed procedures, see FOM 1.2 - Controlled Documents, Using and Storing Controlled Documents)

To proceed with manual operations (i.e. without ARC), the Accounting Clerk must:

1. Complete a *Province of BC Court Receipt* (ADM 007). Fill in all fields on the receipt **PLUS** the applicable ARC code(s) and revenue category(ies) which would normally appear on the bottom right hand of an ARC receipt (i.e. RISD for a Divorce Initiation). Refer to the *ARC Cash Register Codes* at the end of this chapter.
2. For payments on Federal fines include a breakdown between the victim surcharge and the fine amount.



The additional information included on the receipt will be required for s.17 balancing.

3. Complete a *Batch Ticket* (ADM 202) if the payment is on a receivable. Include the file number, name, amount paid and manual receipt number on the batch ticket.
4. Write the ARC coding, file number, date, manual receipt number, the amount of the payment and Accounting Clerk initials on every document normally imprinted. This will serve as the cash register imprint.
5. Give the original receipt to the client. The yellow copy will remain in the receipt book and the blue copy will be kept for s.17 balancing.
6. If ARC is expected to be inoperable for a short period of time, any trust payments received can be set aside so that they can be entered into both ARC and CTAS at the same time, as per usual (i.e. so the s.17 totals for ARC and CTAS match). If ARC is inoperable for more than s.17 the trust payments should be entered into CTAS using the manual receipt number, and the ARC and CTAS s.17 totals must be cross referenced (i.e. to indicate that the trust items were not receipted in ARC and CTAS on the same days).

Procedure – When ARC is operable again

When a registry is advised that ARC is operable again, the following procedures must be followed.

The Accounting Clerk must:

1. Generate an ARC receipt, imprint the source document(s) and imprint the yellow copy of the manual receipt (retained in the *Province of British Columbia Court Receipt* (ADM 007) book for each of the following:
 - All trust payments (note: if the trust payment information has not yet been entered into CTAS, it should be done at this time – also refer to Step 6 of the *Procedure – Receipting Payments when ARC is Inoperable*, above)
 - All payments on fine receivables tracked in ARC.

- Any payments on fines forthwith (this ensures the payment is captured in the central receipt data base used frequently for client payment inquiries).
 - Any Insurance Corporation of B.C. (ICBC) violation ticket payments (in order for the payment to be interfaced to ICBC and the client's record updated).
2. If the *Accounts Receivable and Collection (ARC) System* was unavailable for a period **not** exceeding^{s.17} an ARC receipt for filing fees, sheriff fees and miscellaneous fees should also be generated.
 3. If the ARC system was unavailable for a period exceeding^{s.17} an ARC receipt for filing fees, sheriff fees and miscellaneous fees is not mandatory, and is left to the discretion of the Manager. If these receipts are not entered into ARC then a copy of the *Location Totals* must be forwarded to Court Services Headquarters for statistical purposes.

Forward to:	Financial Policy and Revenue Analyst Court Services Branch Headquarters
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The Manager/Supervisor is responsible for ensuring:

1. Keys for the front lock of the cash drawer are retrieved from Accounting Clerks.
2. All ARC data entry is completed on a priority basis once ARC is available. *Operator Totals* ^{s.17} *Receipts* (ADM826) and the *Location Totals* ^{s.17} *Receipts* (ADM 827) are forwarded to Court Services Headquarters if all revenue and trust receipts are not entered into ARC when normal business resumes.
3. All receipts for trust payments, fines forthwith, receivable payments and violation ticket payments are entered into ARC, and that the yellow manual receipt has been imprinted.
4. All receipts are in the receipt book and are accounted for (including unused receipts, which should have a line drawn through them and marked "VOID").
5. If the ARC outage exceeds^{s.17} that receipt books used during the period of the outage are filed and labelled in a central file.
6. Court Services Headquarters is advised of any significant difficulties encountered during the outage that were not addressed in any of the above procedures.
7. *Province of British Columbia Court Receipt* (ADM 007) books are retrieved from Accounting Clerks and secured for future use.

Procedure - If ARC Remains Inoperable Past^{s.17}

Each Accounting Clerk should:

1. Remove the cash float and count all money.
2. Sort the blue copies of the manual receipts into Trust and Revenue. Next, sort into categories according to the coding. For example, **Revenue:** (Documents, Initiation, Subsequent, Miscellaneous, etc.) and **Trust:** (Suitors, Bail, etc.).
3. Generate an adding machine tape for the receipts in each category. Staple the adding machine tape on the top of the receipts from each category.
4. Calculate the totals, then transfer the amounts and the number of transactions (for month-end statistics) to the *Operator Totals* ^{s.17} *Receipts* (ADM 826).

The Accounting Supervisor should:

1. Transfer the combined amounts from the *Operator Totals s.17 Receipts* (ADM 826) to the *Location Totals s.15 Receipts* (ADM 827) and balance according to normal s.17 procedures.
2. Deposit all money into the appropriate court revenue bank account or trust bank account.
3. Ensure the *Court Revenue Report* (ADM 001) in excel is completed for revenue collected
4. Reconcile any trust payments that might have been received. For example, if ARC has been inoperable for a while, and trust payments have been entered into CTAS using the manual receipt numbers, balance the *Operator Totals s.17 Receipts* (ADM 826) to the *Location Totals s.17 Receipts* (ADM 827) to the CTAS s.17 *Transaction Report*. (Note: There is no need to do this if ARC has been down for a short period of time, and trust items are entered into both ARC and CTAS at the same time).
5. Ensure all yellow copies are retained in the receipt book.

Refer to Chapter 8, Forms for an example of the *Operator Totals s.17 Receipts* (ADM 826) and the *Location Totals s.17 Receipts* (ADM 827).

Procedure—Processing Accounts Receivables Manually

For payments on receivables complete a *Batch Ticket* (ADM 202) at the time the manual receipt is generated. Include the file number, name, manual receipt number and amount paid. Review manual procedures for receipting revenue or trust monies when CTAS or ARC is inoperable.

For actions other than a payment (e.g. new fine order, PCR 140, time served, extension of time to pay, foreign fine payments, adjustments, etc.) complete an ADM 202. Include the file number, name, and amount. Attach the supporting documentation to the ADM 202.

Maintain a separate file of batch tickets by action to be taken and ensure files are secured at s.17 s.17

When the Accounts Receivable and Collection (ARC) System is operable again:

1. Enter new fines first.
2. Process the completed batch tickets to update the ARC receivable according to normal procedures. For payments on receivables, refer to the recovery procedures for receipting revenue and trust monies.

Signage

The Notice of Dishonoured Cheque Charges ([FIN 347](#)) and Public Notice ([PN 802](#)) must be visibly displayed wherever members of the public make payments in person.

The *Notice of Dishonoured Cheque Charges* ([FIN 347](#)) advises the public of the government's dishonoured cheque service fee policy.

The *Public Notice* (PN 802) advises the public of the importance of receiving and retaining the payment receipt. By advising the public that they should expect a receipt, Court Services Branch can ensure that all payments in person are immediately and properly receipted into the cash register. Refer to [Chapter 8, Forms](#) for a sample of PN 802.

ARC Cash Register Codes

Chapter 1.2 - Controlled Documents

Overview

This section contains information on the following:

- types of controlled documents
- ordering controlled documents
- using and storing controlled documents

This section also describes procedures for the following:

- receiving controlled documents upon delivery
 - storing controlled documents
 - removing controlled documents for use
 - handling void, unused and lost controlled documents
 - removing controlled documents for destruction
-

Types of Controlled Documents

Controlled documents require special handling and storage. The following controlled forms are pre-numbered and must be accounted for:

- *Province of British Columbia Court Receipt* (ADM 007)
- *Courts Trust Cheque* (ADM 076)
- *Foreign Fine Payment Advice* (ADM 013)
- s.15

Ordering Controlled Documents

Financial forms are ordered through the Office Products Centre in Victoria. The *Customer Order Form* is used to order all forms that appear in the Office Products Centre catalogue.

Blank Court Trust Cheques (ADM 076) are ordered from the Queens Printer via Court Services Branch Headquarters; to obtain an additional supply of ADM076, contact the Senior Financial Policy and Training Analyst – see [Appendix B](#), Mailing Addresses for contact information).



s.15



Using and Storing Controlled Documents

The Manager/Supervisor must ensure that all controlled documents are^{s.17} and controlled documents that have been issued are kept in a secure place during the business day. At any time, the Manager/Supervisor must be able to demonstrate that access is controlled.

The Manager/Supervisor must track all controlled documents by printing and maintaining the *Controlled Documents Ledger (ADM 807)* and should be able to demonstrate control by ensuring that the ledger remains fully completed and up to date. For instruction on completing the ADM 807, see Chapter 8, *Forms*.

The original and all copies of voided pre-numbered forms must be retained, with the control copy in the correct numerical sequence.

There must be a separate section and pages for each controlled document in the ledger. The following information must be recorded:

- receipt and storage of the document;
- removal of the document from storage; and
- removal of the document for destruction.

Procedure – Receiving Controlled Documents Upon Delivery

The person receiving controlled documents must complete the following procedure.

1. Record the date the documents are received, the control numbers of the documents, and the amount of documents received on the *Controlled Documents Ledger (ADM 807)*.
2. Initial the ADM 807.
3. Sign and date the return slip and send it back to the Office Products Centre.
4. Retain a copy of return slip in the control log.



If a shipment arrives when an order has not been placed by the registry (i.e. documents were ordered by CSB HQ), ensure that you were the intended recipient, then record and store the documents as if they had been ordered.

Procedure – Storing Controlled Documents

All controlled documents that have not been removed for use from^{s.17} should be kept^{s.17}

s.17

Access to these documents must be restricted to one or two individuals. At any time, the Manager/Supervisor must be able to demonstrate that access is controlled.

Procedure – Removing Controlled Documents for Use

Controlled documents must be used in numerical order.

The person responsible for the controlled documents must complete the following procedure to remove controlled documents for use.

1. Record in the *Controlled Document Ledger* (ADM 807):

- date documents are issued;
- control numbers of documents;
- number of documents removed;
- initials of the person removing the documents; and
- signature of the person receiving the documents.



Depending on circumstances, one or more Province of British Columbia Court Receipt (ADM 007), Foreign Fine Payment Advice (ADM 013) or s.15

s.15 may be released to accommodate registry operations, but only enough Court Trust Cheque (ADM 076) that will be used immediately may be released at a time (no extras should be given out) and only after approval to produce a local cheque is obtained (see Chapter 4.1 Administration, Trust Payment Out)

2. Keep documents in a secure place during the business day.

3. s.15; s.17

Access to these documents

must be restricted to one or two individuals.

Procedure – Handling Void, Unused and Lost Controlled Documents

When a controlled document contains a significant mistake, is issued in error, is reported lost, must be cancelled or voided, etc the person responsible for the controlled documents must complete the following procedure:

1. If a controlled document must be voided, write "VOID" on all parts (multiple part forms, forms with several copies) of the controlled document.
2. If a controlled document has been issued for use and is subsequently returned unused, it must be stored and tracked with the other controlled documents that were paid or concluded during the same period.
3. If a controlled document or part of a controlled document is missing, prepare an *Occurrence Report* (ADM 843) and an *Occurrence Report – Narrative of Occurrence* (ADM 843a) explaining why it is missing and make a notation in the *Controlled Document Ledger* (ADM 807) next to where the document was originally removed for use.
4. Make a notation (i.e. "voided", "returned/unused" or "lost") on the ADM 807 next to where the document was originally removed for use.

If applicable, attach a photocopy of the voided controlled document and *Occurrence Report* (ADM 843) and an *Occurrence Report – Narrative of Occurrence* (ADM 843a) for audit purposes.

Procedure – Removing Controlled Documents for Destruction

The person responsible for controlled documents must complete the following procedure to remove out of date, voided, etc. controlled documents for destruction.

Out of date stock or controlled documents printed in error must be destroyed by the person responsible for controlled documents, using the following procedure:

1. Record in the *Controlled Document Ledger* (ADM 807):
 - the date;
 - control number;
 - number of documents removed; and
 - initials of the two people disposing of the documents.



See the *Exhibit Control Manual* for procedures relating to Exhibit Cards.



Also refer to the *Court Records Management Manual* for destruction of used documents.



Chapter 1.3 - Security

Overview

This section contains information on the following:

- controlled storage
- key control and issuance
- safekeeping cash
- safekeeping files, records, and other document
- combinations to safes
- s.15
- system security
- occurrence reports

Controlled Storage

Storage of the following must be controlled:

1. **Non-Receipted Client Payments** (i.e. filing fees waiting to be receipted, cheques logged in the mail log and not yet receipted, post-dated cheques etc.)
 - Cheques should be kept in a secure location during the day
 - Cash must be s.17 at all times (cash should not be left unattended)
 - A local limit should be set for cash amounts kept in cash register drawers (see *Chapter 1.3 Security, Safekeeping Cash*)
 - All non-receipted client payments must be s.17
2. **Deposits** (i.e. client payments that have been receipted)
 - After a bank deposit is prepared, it must be s.17
s.17 must be recorded on the deposit slip.
 - If the deposit is not prepared and sealed at s.17 the deposit must be s.17 and access to it must be limited.
3. **Petty Cash Account** (i.e. cash, the current ledger and original receipts)
 - Must be retained in a locked cash box that is s.17 and only temporarily removed for use
4. s.15; s.17
5. **Accounting Clerk Floats**
 - Should be kept in individual cash register drawers during the day
 - s.17
6. **Court Trust Cheques (ADM 076)**
 - Cheques not issued for use must be s.17
 - Cheques issued for use (i.e. prepared and ready for pickup or not yet printed through CTAS) must be kept in a secure location during the day and s.17
s.17
7. **Province of British Columbia Court Receipt (ADM 007)**
 - Manual receipt books not issued for use must be s.17
 - Manual receipt books currently in use must be kept in a secure location during the day and s.17
8. **Foreign Fine Payment Advice (ADM 013)**
 - Foreign fine books not issued for use must be s.17
 - Foreign fine books currently in use must be kept in a secure location during the day and s.17
9. **ARC Cash Drawer Keys**
 - Must be s.17
 - Are only issued to specific Accounting Clerks during an ARC system failure, and then s.17

10. Safe Keys and Combinations

- s.17

11. Securities and Letters of Credit

- Must be s.17

12. Fax Filing Cover Sheets

- Prior to being receipted, must be kept secure at all times and s.17
- s.17
- After the credit card information has been physically removed, all sheets must be filed together, in date order.

At any time, the Manager/Supervisor must be able to demonstrate that access is controlled.

s.17

At s.17
s.17

the Manager/Supervisor or delegate must ensure that s.17

ARC Cash Drawer Key Control and Issuance

During normal business operation, access to an assigned cash drawer is controlled s.17

s.17

To maintain cash security and minimize risk to registry personnel:

1. s.17

2.

3.

4.

The use of individual keys for cash drawers is only necessary when there is an ARC system failure and access to the cash drawer is only possible through manual use s.17

s.17 Individual/unique keys for the front of the drawers should only be issued to Accounting Clerks during an ARC system outage, and returned to the Manager once ARC is available.

s.17

Safekeeping Cash

Follow these guidelines to ensure that registry cash is safe:

- **Never leave cash unattended.**

- s.15; s.17

-

- **Do not keep large sums of cash in cash register drawers.** s.15; s.17
s.15; s.17

- **Bank deposits must be prepared and secured according to the policy and procedures outlined in Chapter 1.6 s.17 Balancing, Bank Deposits.**

- s.15; s.17

-

Information for ordering s.15; s.17
1.6 s.17 Balancing, Bank Deposit.

and bank deposit slip books is found in Chapter

Safekeeping Files, Records and Other Documents

Controlled documents and financial records must be s.15; s.17

s.15; s.17 Controlled documents and financial records brought out for use must be s.15; s.17
s.15; s.17

Combinations to Safes

s.15; s.17

The combinations to all safes and vaults and all keys must be kept under the personal care of the person authorized to have them to ensure that other staff and the general public do not have access. At any time, authorized persons must be able to demonstrate the security of the combinations kept in their personal care.

s.15; s.17

s.15; s.17

System Security

System security ensures staff are maintaining security of their systems and that staff with appropriate levels of access are using the system.

To ensure that staff are accountable for their transactions and to protect the integrity of the data, Managers should:

- ensure that Operator ID's are not shared; and
- periodically check that staff log off their systems when away from their work area to prevent unauthorized users from entering data.

For additional information, refer to the *ARC User Manual*, [Chapter 1 - ARC System - Security](#).

System Access

System access should only be provided to users within the context of their job descriptions. Completion of an access form is required to add, modify and delete the access of operators for specific functions and level of access. Managers should sign as authorizing signature.

Court Trust Accounting System (CTAS) Access

A request to add or delete a CTAS user must be done via a Court Services Branch Account Access Form. All new requests for access must specify the court location and the level of CTAS access required (staff can have access as a "Data Entry" user, a "Supervisor" or as a "Bank Reconciler"). The Manager must retain page 2 of the *Account Access Form* that has been signed by the user.

If a modification is required to a CTAS user's level of access or if access is required at a different location, the Manager must send an email to the Revenue and Trust Applications Analyst at Court Services Branch Headquarters, requesting that the access be changed. Court registries must retain page 2 of the *Account Access Form*, signed by the user, in a central file. Please refer to the [CTAS application launch pages](#) for further information on how to complete a CTAS *Account Access Form*.

Managers are responsible for ensuring that appropriate access is granted and controls are imposed so that duties in CTAS are separated (for example, one user should be prevented from entering and reversing the same payment in CTAS). Refer to [Chapter 1.1 - General Financial Information, Segregation of Duties](#) for more information.

Accounts Receivable and Collection (ARC) System Access

An ARC operator can be added, modified and deleted when a request is received via an *ARC Access Form* (ADM 838). Operators must be set up in such a way that duties are segregated for security and control. If duty separation is not possible (i.e. a user is prevented from both

producing and voiding a receipt), additional controls must be in place (refer to Chapter 1.1 - General Financial Information, Segregation of Duties for more information).

The Manager/Supervisor will request that the *ARC Security Listing* and *CTAS User Listing* be generated from Court Services Branch Headquarters:

- s.17 during the Financial Management Checklist, to ensure staff have appropriate access levels for the functions they perform; and
- when there are changes in staff or access levels need to be modified.

Passwords

Passwords need to be changed s.17 to maintain security. Instructions on changing ARC passwords can be found in the *ARC User Manual, Chapter 1 - ARC System - Procedure- Changing Passwords in ARC.*

A password must not be given to anyone unless s.17

s.17

Occurrence Reports

The Accounting Clerk must notify the Manager/Supervisor of any overage or shortage immediately. The Manager/Supervisor must handle all overages and shortages according to policy.

Cash overages or shortages may occur in any of the following:

- petty cash account;
- s.15
- revenue account;
- trust account; or
- other working capital accounts.

In all cases, an *Occurrence Report* (ADM 843) and an *Occurrence Report - Narrative of Occurrence* (ADM 843a) must be completed and if the amount of overage or shortage is greater than s.15; a copy must be sent to the regional Executive Director. For further information regarding the use of ADM 843 and ADM 843a, go to 1.6 – s.17 Balancing, Investigating Overages and Shortages. Records of all overages and shortages in the registry must be retained in a central file for audit purposes.

A loss that is recoverable in the opinion of the Ministry Senior Financial Officer will be established in the Ministry accounting records as an account receivable.

The value of a cash loss must be determined as soon as possible.

All overages and shortages must be investigated before they are deposited or reimbursed.

When the **value is less than** s.15; s.17, a *General Incident or Loss Report* (FIN 597) must be completed and sent to the regional Executive Director.

If cash is suspected to have been lost due to fraud, embezzlement, misappropriation, theft, fire or flood, a *General Incident or Loss Report* (FIN 597) must be completed and also sent to the regional Executive Director. In addition if the **value is more than** s.15; s.17 the regional Executive Director must be contacted immediately. The regional Executive Director will immediately request a police investigation when it is warranted.

For further information, refer to:

- CPPM Policy 20 - Loss Management.
- CPPM Procedure L. - Loss Reporting.

For procedures for investigating and handling overages or shortages in specific accounts, see the following FOM sections:

- revenue and trust - 1.6 s.17 Balancing, Investigating Overages
- petty cash – 6.4 - *Overages and Shortages*
- s.15
- working capital accounts (Accounting Clerk floats) – use procedures for correcting overages or shortages s.15

Chapter 1.4 Currency

Overview

This section contains information on the following:

- acceptable tender
- the elimination of the Canadian penny
- U.S. money
- dishonoured cheques
- letter of credit
- securities

This section also describes procedures for the following:

- receiving notice of a dishonoured cheque
- receiving a replacement payment for a dishonoured cheque
- receiving a letter of credit
- receiving a security

Acceptable Tender

Canadian funds and U.S. funds are the two currencies acceptable to the Ministry.

U.S. funds must only be accepted if sent in the mail or if the person making the payment does not have sufficient Canadian funds. **Change must not be given in U.S. funds under any circumstances.**



Cash must not be given for cheques under any circumstances. All funds must be deposited intact.

Do not accept uncertified (personal) cheques for the following types of payments:

- replacement of dishonoured cheques
- outstanding warrants
- bail payment

Uncertified cheques include personal and company cheques where the funds have not been guaranteed. Lawyers' trust cheques are acceptable tender and are treated as guaranteed cheques.

If payment is made using an uncertified cheque, registries must wait two weeks before paying out trust money, issuing a probate grant etc, to ensure the payment is not returned NSF.

Guaranteed methods of payment include cash, debit card, certified cheques, travellers cheques, money orders (issued at banks for \$5,000 and under) and bank drafts (issued at banks for over \$5,000).

Third party personal cheques are not accepted, and are not to be cashed.

The only third party cheques that Court Services will accept are returned bail cheques. A bail cheque paid to an individual may be endorsed to the Minister of Finance and given to the Accounting Clerk to pay a fine. The cheque must not exceed the total amount of the fine, since money cannot be refunded.

Post-dated cheques received in person or via the mail and dated no more than three months in advance can be accepted. All post-dated cheques must be recorded in the *Mail Log* (ADM 030) and the record must include the cheque date in the Comments field. It is recommended that post-dated cheques dated further than three months in advance be returned to the payor with an explanation that CSB cannot take responsibility for applying payments using cheques that are dated too far into the future. Acceptable post dated cheques must be retained separately in the s.15; s.17 , filed in date order and reviewed^{s.17}

When a payment by cheque is made in person, the Accounting Clerk should ensure that:

- the information on the front of the cheque is correct, current, and includes the full name, address, and telephone number of the payee
- the cheque bears the correct date
- the written amount agrees with the figures
- the cheque bears the client's signature
- the file number is added to the front or back of the cheque
- the payer knows that a service fee will be charged for each cheque that is dishonoured by the bank or financial institution (post *Notice of Dishonoured Cheque Charges* (FIN 347) at the cashier wicket)

People frustrated with the legal system may tender payments in large amounts of coin. The *Currency Act* states that the total coins accepted for one transaction must not exceed the following maximum amounts:

- pennies—\$.25
- nickels—\$5
- dimes—\$10
- quarters—\$10
- dollar coins—\$25
- two dollar coins—\$40

Payments in coin for transactions larger than those defined above may be accepted at the discretion of the Manager/Supervisor.

Traveller's cheques in both Canadian and U.S. funds are acceptable. Ensure that the person signs the cheque in front of you and that the two signatures on the cheques match.

Helpful information regarding counterfeit bills can be found at the [Bank of Canada website](#).

The Elimination of the Canadian Penny

Although the Canadian Mint ceased to circulate the one cent coin on February 4, 2013, pennies retain their value and, where available, may be used for making payment and change. Cash and non-cash transactions will continue to be calculated to the penny, but only cash payments are affected by the elimination of the penny (cheque and debit card payments will continue to be settled to the cent).

In business, price rounding for cash transactions is encouraged and any net gains or losses relating to cash rounding (to a maximum of two cents per transaction) will balance out over time. In situations where pennies are not available, cash transactions should be rounded to the nearest five-cent increment, using the following fair and transparent manner:

Round Down	↓	Round Up	↑
\$1.01 or \$1.02	\$1.00	\$1.03 or \$1.04	\$1.05
\$1.06 or \$1.07	\$1.05	\$1.08 or \$1.09	\$1.10

Within Court Services Branch, non-cash payments made by cheque, debit card, credit card, BC Online are not impacted by the elimination of the penny, as are financial information recorded in the Corporate Accounting System, on journal vouchers, deposit forms, etc. Furthermore, travel claims, jury payments, interpreter payments and refunds of revenue are not affected as the exact amount of these transactions is recorded in the various financial systems and paid by cheque. Finally, manual receipts will continue to be written for the exact amount paid, and securities and letters of credit will continue to be submitted and recorded using the exact financial value.

If pennies are available, they may be used for making change. During transition from the penny, court registries are encouraged to maintain a supply of pennies in their working capital accounts (for making change on an exception basis) but, at any time, payors should be reminded that cheques can be used to make an exact payment.

Revenue Receipts

Court Services Branch initiation, document, and miscellaneous filing fee payments are not impacted with the elimination of the penny because they are round dollar figures and partial payments are not accepted. Also, the exact amount of new receivables (i.e. fines, victim surcharges and NSFs) will continue to be recorded and tracked in the *Accounts Receivable and Collection System* (ARC), and voids and adjustments will continue to be performed for the amount of the original transaction. Non-cash financial transactions in ARC (i.e. the entry of write-offs, foreign payments, default payments, etc) will continue to be performed for the exact amount and collection activity is not affected (Revenue Services of British Columbia does not accept cash payments and outstanding amounts of one or two cents are not referred for collection).

It is possible for a partial or non-rounded cash payment to be made on an ARC receivable, on a probate fee, an examination room rental fee or a hearing day fee.

Trust Payments

Bail and civil jury payments into court are typically rounded dollar figures and must be paid in full, so are not affected by the elimination of the penny. Also not affected are new court orders involving financial amounts; the exact value of these orders should continue to be recorded and tracked to the cent. *Court Trust Accounting System* (CTAS) voids and reversals must always be performed for the amount of the original transaction.

The trust types of suitors, restitution, municipal, maintenance and "other" are impacted by the elimination of the penny because a cash payment on one of these accounts could include cents.

Receipting Penny Overages and Shortages

If a cash payment results in one or two cents being over or short paid on the final amount owing of a revenue or trust amount, the Accounting Clerk must:

1. Advise the payor of the balance owing and/or that pennies are not available to make change. Remind the client that a payment overage or shortage can be avoided by using a debit card or making a cheque payable for the exact amount.
2. Receipt the payment through the Accounts Receivable and Collection (ARC) System.
 - If the cash received results in a **revenue or trust overpayment** of one or two cents, round down the cash amount and receipt the amount owing.
 - If the cash received results in a **revenue short payment** of one or two cents, round up the cash amount received and receipt the full balance owing on the fee or receivable.
 - If the cash payment results in a **trust short payment** of one or two cents, receipt the amount of cash received, advise the payor of the one or two cent outstanding balance and proceed to step 5 (below).
3. Imprint the receipt information onto the source document and on a *Penny Overage/Shortage Record* and handwrite "+\$0.01", "+\$0.02", "\$-0.01" or "\$-0.02" next to the imprint.
4. Handwrite the cash amount (i.e. "Rounded payment / \$__ cash rec'd") next to the imprint on the source document.
5. Give the receipt to the payer.
6. Place the money in the cash drawer.
7. Hold the files until balancing at ^{s.17} . Refer to 1.6^{s.17} Balancing for ^{s.17} balancing and cash deposit procedures.

To reconcile the one or two cent over/short at the end of the day, each Accounting Clerk must add up the overages and shortages on the Penny Overage/Shortage Record and provide the record when transferring the day's receipts to the Supervisor. The Penny Overage/Shortage Record will be used to justify the penny overages or shortages found during blind balancing and must get attached to the ^{s.17} balancing documentation.

On the Court Receipt Report (ADM 001), enter the receipted amount in the appropriate fee, fine or trust column and the one or two cent over/short in the "CASH OVER (SHORT)" column.

Petty Cash

Any receipts for purchases not rounded after February 4, 2013 must be recorded and reimbursed at an amount rounded to the nearest five-cent increment (see 6.2 Making Payments Using Petty Cash for procedures on paying expenditures using petty cash).

U.S. Money

Payment in U.S. currency should be discouraged and payors should be asked to go change their money at a bank. U.S. currency should be accepted only if Canadian currency cannot be tendered.

The Ministry of Finance establishes the U.S. currency exchange rate offered by the provincial government. This exchange rate is generally lower than the exchange rate offered by financial institutions. Recommend to clients that they take advantage of the higher exchange rate offered by financial institutions.

U.S. currency is acceptable if tendered in the following form:

- cash
- money order
- travellers cheque
- certified cheque
- bank draft
- personal cheque *

* Follow the same policy as when accepting a personal cheque drawn on a Canadian bank account.

Change must not be given in U.S. currency under any circumstances.

Information on counterfeit U.S. currency can be found at <http://www.moneyfactory.gov/>

U.S. personal cheques that have "Canadian Funds" written on them are not acceptable. U.S. money orders or bank drafts made out in Canadian funds for the exact amount required are acceptable.

Complete the U.S. Monies Worksheet (ADM 816) – (formerly ADM 122) for all U.S. money received. Refer to Chapter 8, Forms for details.

When U.S. money is received, complete the U.S. Monies Worksheet (ADM816) (refer to Chapter 8 – Forms for details):

1. Calculate the estimated Canadian equivalent using the Bank of Canada Currency Converter (<https://www.bankofcanada.ca/rates/exchange/currency-converter/>)
2. Receipt the estimated Canadian equivalent or, if applicable, the fixed filing fee amount. Record the payment on the Court Revenue Report (ADM 001 or "CRR") as per usual.
3. Send the foreign currency to the bank on its own bank deposit slip. The deposit slip should only contain the sub-total amount; the bank will add the true exchange rate and the grand total amount to the deposit slip and will return the slip to the court registry.

4. After the exchange notice is returned by the bank, record any subsequent exchange gain or loss on the CRR.
 - a. If the period has not closed, enter the exchange gain or loss on the current CRR; or
 - b. If the exchange gain or loss pertains to a bank deposit from a prior^{s.17}, enter the amount on an Adjustment CRR and use the CRR Comment field to cross reference the original receipt date, receipt number, court file number, etc. For information regarding the Adjustment CRR, refer to Procedure – Correcting Outstanding Items Noted on the STOB 1478 Reconciliation.

For further information on U.S currency, refer to the *Core Policy and Procedures Manual*, Section D4 and G4.

For U.S. moneys received on a trust account, please refer to the CTAS User Manual.

Dishonoured Cheques

All Ministry personnel who receive cheques from the public should familiarize themselves with Ministry policies and guidelines on dishonoured cheques as described in 7.2.12 - Dishonoured Banking Instruments of the *Core Policy and Procedures Manual*.

A dishonoured cheque is any cheque returned by a financial institution unpaid to the government.

To defray the administrative costs of processing dishonoured cheques, and to discourage the public from presenting such cheques, the government's policy is to charge a service fee for every dishonoured cheque.

A service fee is levied against each dishonoured cheque returned to the government after its deposit. If a financial institution or government employee's administrative error causes a cheque to be dishonoured, the service fee may be waived upon approval from the Manager/Court Administrator.

As mentioned earlier in this chapter under "Signage", each registry must display a *Notice of Dishonoured Cheque Charges* (FIN 347) to advise the public of the government's service fee policy. The notice should be displayed wherever members of the public make payments in person.

In circumstances where it is possible to withhold a document the fee was applicable to, for example, a certified copy or a photocopy, registries are encouraged to do so until outstanding fees are paid.

Replacement payment of dishonoured cheques and further payments from persons or organizations that have an outstanding dishonoured cheque must be in the form of a certified cheque, bank draft, money order, debit card or cash until the government is reimbursed for the dishonoured cheque and the service fee is paid.

Partial replacement payments should be receipted to reduce the dishonoured cheque amount outstanding then the service fee.

Procedure – Receiving Notice of a Dishonoured Cheque

A dishonoured cheque is any cheque returned by a bank, unpaid to the government. A dishonoured cheque service fee of \$30.00 must be charged to the payor and is to be established as a receivable in the *Accounts Receivable and Collection System* (ARC) .

The dishonoured cheque service fee must be added as a separate count in ARC using the act "NSF."

When a cheque is dishonoured, a scanned copy of the cheque will be sent from the bank to Provincial Treasury. Provincial Treasury will produce a journal voucher to debit STOB 1270 and

then copies of the journal voucher and scanned cheque will be sent to the applicable court registry. When the information is received at the court registry, the Accounting Clerk must complete the following procedure:

1. Pull the case file or source document.



if the dishonoured cheque was for a foreign fine payment, a foreign trust payment or a transferred trust payment, the foreign/transaction registry must phone the originating/owner registry to inform them that the cheque has been dishonoured, mail the journal voucher and cheque scan copies to the originating/owner registry and retain a photocopy of the documents in the central foreign payments file. The originating/owner registry is responsible for completing the dishonoured cheque procedure.

2. Prepare a *Dishonoured Cheque Letter* ([ADM 845](#)) to the person who issued the cheque. The ADM 845 is for the amount that was dishonoured plus the dishonoured cheque service fee (for example, if the original cheque was for \$100 and the service fee is \$30, the ADM 845 should be for \$130).
3. Put a copy of the ADM 845 with the journal voucher and scanned cheque copies in the case file or source document.
4. Place copies of the journal voucher, scanned cheque and ADM 845 in a central file.
5. Mail the original ADM 845 to the person who issued the dishonoured cheque.
6. On the source document:
 - circle the original imprint in red ink, if applicable; and
 - write "Dishonoured Cheque" beside the circled imprint in red ink.

To reflect the dishonoured cheque in the appropriate financial system and to establish the receivable in the *Accounts Receivable and Collection System* (ARC), the Accounting Clerk must complete the following procedure, based on the type of original payment:



\$30 NSF fees **relating to Refuse to Issue (RTI) fines** must be set up as new receivables in ARC with the drivers licence number; the drivers licence number must be input so the NSF fees will interface to ICBC for collection. Alternatively, NSF fees relating to filing fees and non-RTI receivables should not be entered into ARC with a drivers licence number (ICBC does not have the authority to collect NSF amounts associated with filing fees, etc.).

A. If the original payment was for an ARC receivable (i.e. a fine and/or victim surcharge):

1. Perform an ARC adjustment to reverse the payment and re-establish the receivable in ARC; use the due date that was originally ordered and make the notation "dishonoured cheque" in the comment field (for detailed procedures on entering an ARC adjustment and modifying an ARC receivable record, refer to [Chapter 1.1 Corrections and Adjustments](#), and the [ARC User Manual](#)).
2. Establish the \$30 dishonoured cheque fee as a fine receivable in ARC (enter the act as "NSF").

B. If the original payment was for a forthwith fine and/or victim surcharge or a fee payment:

1. Establish the original forthwith fine and/or surcharge or fee payment amount as a fine receivable in ARC; use the act "NSF" and enter the due date as two weeks from the current date (refer to the *ARC User Manual*, [Chapter 2, Enter a Fine](#)).
2. Add an additional count and establish the \$30 dishonoured cheque fee as a fine receivable in ARC; use the act "NSF" and enter the due date as two weeks from the current date.

C. If the original payment was for any trust category other than a Municipal fine receivable:

1. Locate the original payment in the *Court Trust Accounting System* (CTAS) and use the CTAS NSF function to reverse the payment (refer to the *CTAS User Manual*, NSF Cheque for detailed procedures).
2. Establish the \$30 NSF fee as a receivable in ARC; use the act "NSF" and enter the due date as two weeks from the current date (refer to the *ARC User Manual*, [Chapter 2, Enter a Fine](#) for detailed procedures on setting up a receivable in ARC).

D. If the original payment was for a municipal fine receivable:

1. Locate the original payment in the *Court Trust Accounting System* (CTAS) and use the CTAS NSF function to reverse the payment (refer to the *CTAS User Manual*, NSF Cheque for detailed procedures).
2. Perform an ARC adjustment to reverse the payment and re-establish the receivable in ARC. Make a notation "dishonoured cheque" in the comment field and re-establish the fine due date as originally ordered (refer to Chapter 1.1 General Financial Information, [Voids, Adjustments and Corrections](#), Adjustments and the *ARC User Manual* for detailed procedures on entering an adjustment record or modifying a fine record in ARC).
3. Establish the \$30 dishonoured cheque fee as a receivable in ARC (enter the act as "NSF").



The returned cheque fee is payable to the Province. ARC will default to Pay To "P".

E. If the original payment was for a forthwith municipal fine:

1. Locate the original payment in the *Court Trust Accounting System* (CTAS) and use the CTAS NSF function to reverse the payment (refer to the *CTAS User Manual*, NSF Cheque for detailed procedures).
2. Establish the original forthwith fine payment amount as a receivable in ARC; use the act "NSF" and enter the due date as two weeks from the current date (refer to the *ARC User Manual*, [Chapter 2, Enter a Fine](#) for detailed procedures on setting up a receivable in ARC).

3. Add an additional count and establish the \$30 dishonoured cheque fee as a receivable in ARC; use the act "NSF" and enter the due date as two weeks from the current date.

F. If the original payment was for a civil jury deposit:

1. Locate the original payment in the *Court Trust Accounting System* (CTAS) and use the CTAS NSF function to reverse the payment (refer to the *CTAS User Manual*, NSF Cheque for detailed procedures).
2. Send the cheque and any supporting documentation to the Sheriff's Office and ask that the payment be reversed on the Jury Record Card (JRC) so the balance on the JRC is reduced by the amount of the NSF payment.

Procedure - Receiving a Replacement Payment for a Dishonoured Cheque

All dishonoured cheques should have been established as a receivable in the *Accounts Receivable and Collection System* (ARC). In rare instances where a receivable was not set up, the dishonoured cheque fee should be receipted through the ARC cash register, using the fee code "RMPN".

If the payment received is not for the full amount of the original payment plus the service fee, apply the partial payment to the original payment first and then to the service fee.

The Accounting Clerk must complete the following procedure when the replacement payment for a dishonoured cheque arrives.

1. Ensure that the replacement payment is made by cash, money order, debit card or certified cheque.
2. Pull the case file or source document and dishonoured cheque file.
3. Locate the dishonoured cheque receivable record in the *Accounts Receivable and Collection System* (ARC).
4. From the *ARC File Number Enquiry* screen, press "C" (Cash Pay) to receipt the payment (refer to the *ARC User Manual*, [Chapter 2](#), Enter a Payment in Name Enquiry and/or Chapter 2, Enter a Payment in File Number Enquiry).
5. Imprint the case file or source document and the *Accounts Receivable and Collection* (ARC) *Batch Ticket* ([ADM 202](#)) for "Reg Payments".
6. Give the receipt and dishonoured cheque scan to the payer.
7. If the replacement payment is for a trust payment, enter the payment information into the *Court Trust Accounting System* (CTAS).



If the payment is for a civil jury deposit, also advise the Sheriff's Office that a replacement payment has been received and calculate the new balance on the *Sheriff's Jury Record Card*.

8. Use a secure means (i.e. shredder or locked recycle bin) to dispose of the central file copy of the journal voucher, scanned cheque and ADM 845.

9. Place the money in^{s.17}
Refer to Chapter 1.6^{s.17}
procedures.

Hold the files until balancing at^{s.17}
Balancing for^{s.17} balancing and cash deposit

Letter of Credit

A letter of credit is an instrument that is posted as security. It is issued by a bank to authorize the person named to make drafts upon the issuer, up to a specified amount.

The following documents are required to deposit a letter of credit with the court:

- requisition;
- copy of the court order (**Note:** If a letter of credit is deposited before the order has been entered, check the Court Clerk minute sheet to verify the terms of the order);
- letter of credit (the standard form of the letter of credit has a specific expiry date).

Registries must use a *Securities Listing Tracking Spreadsheet* (ADM 855) to maintain an inventory of items they are holding for safekeeping. A new ADM 855 must be started each fiscal year. Past fiscal years' ADM 855 and the current year's ADM 855 spreadsheets must be retained in a central file, so that there is a record of which items have been held by the registry, and which items were released to a party (and when).

The court registry is not responsible for monitoring the expiry dates. Responsibility lies with parties seeking to replace cash security with the letter of credit. Where possible, the court insists on a letter of credit that is automatically renewable. A client can apply for an extension of the time for payment. Early cancellation by court order requires a new letter of credit.

Upon receiving a letter of credit, **the registrar (or Deputy District Registrar) must check the letter of credit for compliance with the following:**

- Unless the court order specifies the banker or approves the proposed form of letter of credit, ensure that the bank is on the Category 1 Savings Institutions List provided by the Office of the Registrar. For more information on the acceptability of a banking institution, contact the Office of the Registrar (604-660-2879) or check the [CSB Intranet Civil Tab](#) (under Judicial Information and Registrars Resource Material).
- Unless the order specifies otherwise, the letter of credit must contain a clause deeming it to be automatically extended on an annual basis.
- The particulars correspond with the order (e.g., name of applicant, name of beneficiary, and amount).
- The date of issuance is accurate and the requisite signatures are present (e.g., two authorized signing officers).

A copy of the letter of credit must be served on the claimants (where the application is not without notice) and attached to the order that approves the form.

Procedure – Receiving a Letter of Credit

After a letter of credit has been deposited with the court, the Accounting Clerk must complete the following procedure.

1. Record the letter of credit on the current fiscal years' *Securities Listing Tracking Spreadsheet* (ADM 855). Include the following information for the letter of credit:
 - court file number;
 - style of proceedings;
 - type of security;
 - date received or deposited;
 - name of depositor;
 - administration/lien bond/certificate;
 - financial institution; and
 - amount/value.
2. Make a copy of the requisition and indicate on it that the letter of credit has been approved and is held by the accounting section (or has been rejected and the reason for the rejection). Put the copy on the case file.
3. Keep the original letter of credit, requisition, and order in ^{s.17}

If a request for the release of a letter of credit is received in the accounting section, the Accounting Clerk must:

If a request for the release of a letter of credit is received in the accounting section, the Accounting Clerk must:

4. Check the Securities Listing Tracking Spreadsheet (ADM 855) to ensure the letter of credit is still being held.
5. Give the request and court file to a Deputy District Registrar for review and approval.
6. After the Deputy District Registrar has provided a signature to indicate that the release is approved, return the letter of credit to the party.



The release information should be written on the request for release, and should include who the letter of credit is returned to, the date it was returned, and the signature of who approved the return. The signature of the person receiving the letter of credit should also be obtained

7. Record the release date on the Securities Listing Tracking Spreadsheet (ADM 855).
8. File the ADM 855 in a central file in the accounting section.
9. Retain a copy of the requisition and any related source documents in the court file.

Securities

Under the *Family Law Act*, the court may demand that an order be carried out as security. Money deposited as security is considered "funds" and is governed by *Supreme Court Family Rule 22-5(2)*.

Under *Supreme Court Family Rule 22-5(3)*, the court may order that bonds, stocks, shares, debentures, or other securities be deposited in court. They will be kept by the registry in s.17

Registries must use a *Securities Listing Tracking Spreadsheet* (ADM 855) to maintain an inventory of items they are holding for safekeeping. A new ADM 855 must be started each fiscal year. Past fiscal years' ADM 855 and the current year's ADM 855 spreadsheets must be retained in a central file, so that there is a record of which items have been held by the registry, and which items were released to a party (and when).

The following documents are required to deposit a security or lien bond with the court:

- requisition;
- copy of the court order (**Note:** If the security is deposited **before** the order has been entered, check the Court Clerk minute sheet to verify the terms of the order); and
- security or administration bond or lien bond.



Administration Bonds and Committee Bonds are security for granting letters of administration for the estates of deceased persons (see Section 18 of the *Estate Administration Act*). Depending on the court registry, these bonds may follow a different process and may be held by the probate department. If the probate department does not have a defined process for securing these bonds, the Accounting Clerk should follow the process outlined in this section (below).

A *Lien Bond* is a security to cancel a claim of lien against a property (see Section 32 of the *Builder's Lien Act*).

Canada Savings Bonds must not be accepted as security since they cannot be assigned.

The person in whose favour the order is made may apply for the security. In *Family Law Act* cases, the person can apply as part of the application for enforcement of custody, access, or maintenance/support. An order must be made to release the security.

All or part of the security may be released to the person who originally deposited it using an application or application to vary.

The registrar (or Deputy District Registrar) must check that the security or administration bond or lien bond complies with the following:

- Unless the order specifies the banker, ensure that the bank is on the **Category 1 Savings Institutions List** provided by the Office of the Registrar. For more information on the acceptability of a banking institution, contact the Office of the Registrar (604-660-2879) or check the CSB Intranet Civil Tab (under Judicial Information and Registrars Resource Material).
- The particulars correspond with the order (e.g., amount, obligee (Registrar of the Court), and legal description of the property, if applicable).
- The date of issuance is accurate and requisite signatures are present (e.g., two authorized signing officers).

Procedure – Receiving a Security

The Accounting Clerk must complete the following procedure after a security or administration bond or lien bond has been deposited with the court.

1. Record the security on the current fiscal years' *Securities Listing Tracking Spreadsheet* (ADM 855). Include the following information for the security:
 - court file number;
 - style of proceedings;
 - type of security;
 - date received or deposited;
 - name of depositor;
 - administration/lien bond/certificate;
 - financial institution; and
 - amount/value.
2. Make a copy of the requisition and indicate on it that the security or administration bond or lien bond is held by the accounting section. Put the copy on the case file.
3. Keep the original requisition, security or administration bond or lien bond, and order in ^{s.17} s.17

If a request for the release of a security or lien bond is received in the accounting section, the Accounting Clerk must:

1. Check the Securities Listing Tracking Spreadsheet (ADM 855) to ensure the security or lien bond is still being held.
2. Give the request and court file to a Deputy District Registrar for review and approval.
3. After the Deputy District Registrar has provided a signature to indicate that the release is approved, return the security or lien bond to the party.



The release information should be written on the request for release, and should include who the security is returned to, the date it was returned, and the signature of who approved the return. The signature of the person receiving the security or lien bond should also be obtained.

4. Record the release date on the Securities Listing Tracking Spreadsheet (ADM 855).
5. File the ADM 855 in a central file in the accounting section.
6. Retain a copy of the requisition and any related source documents in the court file.

Chapter 1.5 - Revenue Refunds

Overview

Money paid voluntarily is usually not refundable. Money paid under compulsion is refundable.

A revenue payment may have to be refunded when too much money has been paid for assessment fees in a probate matter. If probate fees have been over-assessed, excess fees may be refunded, provided that supporting documentation has been filed.

Third party payments, made on behalf of an individual in custody as a result of a default provision on an unpaid fine, are also considered to be voluntary payments. They are not usually recoverable by law and must not be refunded to the individual making payment. If a person makes a payment that is not sufficient to release the offender and then requests a refund, that person must be advised of this policy.

A refund of revenue is a repayment in part or in full of money received for a court fine or court fee:

- in error (including overpayment);
- for services not rendered or obligations left unfulfilled; or
- that becomes repayable by statutory provision or on appeal to the court.

The only refunds that may be paid out of petty cash are those which correct banking errors; refunds of revenue to clients must not be paid out of petty cash.

Every refund of revenue requires:

- The signed certification of the person who ensured that policy or legislation allows for the refund;
- The signature of the Accounting Supervisor that reviewed the refund and provided the financial account coding;
- The signature of the Manager / Court Administrator that reviewed the refund; and
- The spending authority signature of the regional Manager, Finance and Administration.



Section 7.2.5 Delegation of Revenue Responsibility of the *Core Policy and Procedures Manual* specifies that officers authorized to receive public money will not be given any other revenue authority. This precludes such officers from authorizing refunds of public money.

Procedure – Initiating a Refund

When a request for a refund is received, ensure the person is entitled to the refund.

If the refund is for a court receivable, the Accounting Supervisor must:

- Contact Court Services Branch Headquarters at CSB.Finance@gov.bc.ca to confirm a credit balance is due to a duplicate payment and not the result of a system interface problem.
- Check the court file and registry general files to confirm that the refund has not already been processed (and not updated in the *Accounts Receivable and Collection System* (ARC)).



If it is determined that a refund has been processed but not updated in ARC, contact CSB.Finance@gov.bc.ca and update ARC accordingly.

- Process the required adjustment in ARC by following the procedures in Chapter 1.1 General Financial Information, [Voids, Adjustments and Corrections](#) and in [ARC User Manual](#), Chapter 2, Enter an Adjustment (use the ARC comment field to make a notation of the date and amount of the refund).

For all types of revenue refunds (i.e. a refund of a filing fee, fine and/or victim surcharge receivable, etc) the Accounting Supervisor must:

1. Ensure that sections 1 through 4 of a Request for Refund of Revenue ([ADM 825](#)) are completed for the amount of the refund.



Use the receipt or receipt imprint and the Court Receipt Report (ADM 001) to determine the account that the money was originally deposited into. Enter the coding in section 3 of the ADM 825 as follows:

- Client - 105
 - Responsibility - 15nnn (n = Court Location Responsibility Centre)
 - Project, Account STOB - from the Court Receipt Report that was credited when the original payment was received.
 - Description – “Refund of Payment” with client name and court file number
2. Send the refund package (i.e. the ADM 825 and supporting documentation) to the regional Manager, Finance and Administration for approval.
 3. Once the refund package is authorized and returned, make two photocopies.
 4. Use the original refund package to enter the refund into the Corporate Accounting System (CAS).



The court file or ticket number should be used as the invoice number. The payment stub comments should include enough information to ensure the client understands why they are being issued a cheque. For example: “Refund issued from Court Services Branch for overpayment of ticket number AE000000”.

5. Attach one copy of the refund package to the [Court Receipt Report](#) (ADM 001) in the revenue folder and file the other copy of the refund package in the applicable court file.

Procedure – Handling Refund Cheques Returned as Undeliverable

When a refund of revenue cheque is returned “undeliverable” to Provincial Treasury, Provincial Treasury will notify Finance and Administration Division (F&A), Corporate Management Services Branch. F&A will contact the originating registry for updated address information and will re-mail the refund cheque. If the second attempt is unsuccessful, a journal voucher will be generated, a copy of which will be sent to the court registry.

Upon receipt of a copy of the journal voucher, the Accounting Clerk must:

1. Make a notation on the court file copy of the Request for Refund Revenue (ADM 825) that the refund cheque was returned undeliverable.
2. Attach the copy of the journal voucher to the court file copy of the ADM 825.

If the refund is for a payment of a court receivable, the Accounting Clerk must also:

1. Record the journal voucher number as a notation in the *Accounts Receivable and Collection System* (ARC).
2. Contact Court Services Branch Headquarters (CSB HQ) at CSB.Finance@gov.bc.ca to apply the credit balance to any other outstanding court or I.C.B.C. fines for the client.



If the refund is applied to another court fine receivable, the Accounting Clerk must enter a cross reference of the refund information in ARC.

If the refund is applied to an I.C.B.C. fine, CSB HQ will prepare a journal voucher and the Accounting Clerk must record the journal voucher number in ARC as a notation.

Overview

This section contains information and procedures on cash balancing and the balancing of accounts receivable transactions. These areas should be reconciled on a basis.

This section contains information on the following:

- [Batch Tickets for Receivables](#)
- [Cash Balancing](#)
- [Overages and Shortages](#)
- [Bank Deposits](#)
- [s.17 Trust Reconciliation](#)
- [Court Receipt Report](#)
- [Reconciling Court Activity to Accounting Clerk Data Entry](#)

This section also contains procedures for the following:

- [Cash Balancing](#)
- [Investigating an Overage or Shortage](#)
- [Handling an Overage or Shortage](#)
- [Preparing the Bank Deposit](#)
- [Confirming the Bank Deposit](#)
- [Ordering Bank Deposit Supplies](#)
- [Completing the Court Receipt Report](#)
- [Reconciling Court Activity](#)

Additional information can be found in the *ARC Users Manual*, [Chapter 1 - s.17 Balancing](#).

Batch Tickets for Receivables

On a ^{s.17} basis, Managers / Supervisors are also responsible for ensuring:

1. A separate Accounts Receivable and Collection Batch Ticket (ADM 202, "batch ticket") is prepared for each accounts receivable transaction type and transactions are supported by appropriate documentation (refer to Chapter 8: Forms for detailed instructions and associated policy for completing the ADM 202). This includes ensuring that:
 - NEW FINES ENTERED - a Fine Order and/or Notice of Victim Surcharges (PCR 934 (JUS PCR116) or civil fine order for each data entered receivable is attached to the batch ticket.
 - ADJUSTMENTS - documentation to support each adjustment plus the pre and post adjustment ARC screen prints is attached to the batch ticket for ^{s.17} balancing.
 - REGULAR PAYMENTS - there is a cash receipt imprint or a non-cash handwritten payment record for each regular payment.
 - WRITE-OFFS - the Court Services Receivables Report is attached to the batch ticket (for centralized write-offs) or the file numbers are written on the batch ticket (for individual write-offs authorized via a Court Services Write-off Request (FOM 812)).
 - DEFAULT TIME - the payment information is recorded on the batch ticket and a Warrant of Committal - In Default (PCR 893) is attached.
 - FOREIGN FINE PAYMENTS - the ARC Foreign Fine Payment Listing report is available for review and any Service BC payments is recorded on the batch ticket.
 - OTHER COURT PAYMENTS - the batch ticket contains an imprint for each cash payment receipted for another court.
 - VT PAYMENTS - the batch ticket is imprinted with the receipt information for each non-disputed VT payment.
2. The batch ticket totals are entered into the ARC "Update Batch Totals" screen; and the "Controls Totals" entered balance to the "System Totals".



Refer to the ARC User Manual (Chapter 2 "Batch Preparation" and "Batch Balancing – Update Batch Totals") for procedures on batch preparation and balancing.



Registry staff experiencing difficulty in balancing their batch tickets to their ^{s.17} Totals should contact Court Services Headquarters (Senior Financial Policy and Training Analyst) for assistance.

Cash Balancing

At the ^{s.17}, the monies received in the registry must be balanced to ^{s.17} and verified for deposit.

Procedure – Cash Balancing

At ^{s.17}, each Accounting Clerk assigned to a cash drawer ^{s.17} is responsible for completing the following:

1. Ensure all *ARC Void Reports (FOM 814)* have been brought to the attention of the Manager/Supervisor.
2. Remove all cash, debit card slips, cheques, money orders and foreign currency (if applicable) from the cash drawer.
3. Count the float and separate it from the money that was receipted.
4. Produce the following adding machine tapes and attach them to the applicable items:
 - a. One tape for all cash and debit card slips;
 - b. Two tapes for all cheques, money orders and certified cheques; and
 - c. Two tapes for any foreign currency.



Cash and debit card transactions are combined as “Cash Totals” on the *Operator Totals, Register Totals* and *Location Totals*.

5. Produce an additional adding machine tape representing the sum of cash and cheques that were receipted.
6. Ensure that their float is secured individually ^{s.17}
7. Add up any over and short payments on the *Penny Overage/Shortage Record* (refer to 1.4 Currency, *The Elimination of the Canadian Penny* for detailed instructions of recording overages and shortages due to the elimination of the Canadian penny)
8. Transfer the receipted money, the adding machine tapes and the *Penny Overage/Shortage Record* to the Manager/Supervisor.



When the responsibility for receipted money is transferred from the Accounting Clerk to the Manager/Supervisor, both individuals should initial the *ARC* ^{s.17} *Receipts Operator Totals* and any subsequent manual changes.

The Manager/Supervisor is responsible for performing the following:

1. Perform any *Accounts Receivable and Collection System (ARC)* voids or adjustments and *Court Trust Accounting System (CTAS)* reversals that were not performed during ^{s.17}
For detailed instructions, refer to:
 - Chapter 1.1 – General Financial Information, Corrections and Adjustments
 - ARC User Manual Chapter 1 – Voiding a Transaction
 - CTAS User Manual, Reverse a Payment In

- CTAS User Manual, Reverse Municipal Payment
- 2. Print the ARC s.17 *Receipts Operator Totals* and the ARC s.17 *Receipts Location Totals* (see ARC User Manual Chapter 1 – Printing s.17 *Receipts Totals*, for detailed instructions).
- 3. Print the CTAS s.17 *Transaction Report* (see *CTAS User Manual*, s.17 *Transaction Report*).
- 4. Produce the batch totals report from the point of sale (POS) machine.
- 5. Ensure that an *ARC Void Report* (FOM 814) has been completed for each void listed at the bottom of the ARC s.17 *Receipts Location Totals* and that all voids were performed according to the segregation of duties.
- 6. Count the money receipted by each Accounting clerk and use the ARC s.17 *Receipts Operator Totals* to verify the amount (done in the presence of each Accounting Clerk).



When money receipted by an Accounting Clerk is given to the Manager/Supervisor and is verified using the ARC s.17 *Receipts Operator Totals*, this is referred to as “Blind Balancing”.

7. Work with the Accounting Clerk to investigate and explain any overages or shortages between the day’s receipts and the ARC s.17 *Receipts Operator Totals*:
 - a. If the total receipts is correct but there is a discrepancy between the cash and cheques, investigate the discrepancy and note the difference on the ARC s.17 *Receipts Operator Totals*.
 - b. Use the *Penny Overage/Shortage Record* to confirm any overage or shortage amount due to penny rounding and note the overage or shortage and the cash received on the ARC s.17 *Receipts Operator Totals* (refer to Chapter 1.4 *Currency, The Elimination of the Canadian Penny*).
 - c. If it is determined that there is a true overage or shortage, follow the procedures in Chapter 1.6 s.17 *Balancing, Overages/Shortages* (immediately following this section).
8. In the presence of each Accounting Clerk, initial (and have each Accounting Clerk initial) the ARC s.17 *Receipts Operator Totals* and any subsequent manual changes to verify the total money that was blind balanced, any differences that were found, and that responsibility for the day’s receipts has been transferred to the Manager/Supervisor.
9. Attach all s.17 *balancing documentation* together (i.e. attach the debit card slips, *Open Batch Totals*, *Operator Totals*, all *ARC Void Reports* (FOM 814) and all *Penny Overage/Shortage Records* to the ARC s.17 *Receipts Location Totals*) and file in date order in the revenue/trust folder for the appropriate s.17
10. After the funds have been verified, prepare and seal the bank deposit (refer to Chapter 1.6 s.17 *Balancing, Bank Deposits*).



If the bank deposit is prepared by a different staff member, both the Manager/Supervisor and the depositor must verify the presence of all money and formally transfer responsibility for the funds by signing the ARC s.17 *Receipts Operator Totals*. If the deposit is not prepared and sealed at the s.17 the money must be stored s.17 s.17

11. If manual *Province of BC Court Receipts* (ADM 007) were issued to an Accounting Clerk for use s.17 check the manual receipt book to ensure that all receipts were used in sequence and have proof of being rung through ARC.
12. Ensure that each Accounting Clerk float is secured s.15; s.17

The Manager/Supervisor should randomly spot check the cash drawer floats of the accounting clerks at least s.17 to verify the correct float amount.

[REDACTED]

Overages and Shortages

When balancing cash in the cash drawer against receipts issued, an overage or shortage may be found. All receipt overages and shortages must be investigated before they are deposited or reimbursed.

All overages and shortages must be documented on an *Occurrence Report* (ADM 843) and an *Occurrence Report – Narrative of Occurrence* (ADM 843a) (refer to [Chapter 1.3 Security, Occurrence Reports](#) for detailed information).

Procedure – Investigating an Overage or Shortage

If an Accounting Clerk's receipts do not balance at ^{s.17}, the following steps are a suggested approach for investigating an overage or shortage:

- Ensure that all voids and reversals have been processed:
 - If an Accounts Receivable and Collection System (ARC) void was missed, the Manager/Supervisor must perform the void and then re-run the ARC ^{s.17} Receipts Operator Totals and ARC ^{s.17} Receipts Location Totals
 - If a Court Trust Accounting System (CTAS) reversal was missed, the Manager/Supervisor must process the reversal and re-run the CTAS ^{s.17} Receipts Location Totals
- Recount the receipts:
 - Recount the cash and the Accounting Clerk float.
 - Confirm that the cheques and debit card slips have been added correctly.
 - Ensure that the value of each cheque and/or debit card slip matches the ARC imprint on the reverse side.
 - Ensure that all Court Receipts (ADM 007) have been entered into ARC.
- Review supporting documentation:
 - Confirm if the error can be located by reviewing ARC Batch Tickets, the ARC imprints on the source documents, etc. that have been set aside for ^{s.17} balancing.
 - If the overage or shortage is with regard to a payment in of trust money, compare the ARC ^{s.17} Receipts Location Totals, the CTAS ^{s.17} Transaction Report and the source documents (then void the ARC receipt or reverse the CTAS entry and re-enter the item accordingly).
- Check the work area:
 - Check the cash drawer, any garbage or recycle containers for any missing items or for any adding machine tapes (if the overage or shortage is not found, a suggestion may be to keep the garbage & recycle bins ^{s.17})
- If the overage or shortage cannot be found by ^{s.17}
 - ^{s.15; s.17}
- The ^{s.17}
 - Use the ARC ^{s.17} Cash Register Transaction Log to pull files where money was receipted; tick each receipt number on the log to indicate that supporting

documentation was checked, the correct amount was charged, the item was correctly receipted as cash or cheque, the item was only rung in once (i.e. there is a unique receipt number for each transaction), etc.

- Compare the ARC Accumulated [s.17](#) Changes report to the ARC Batch Tickets, watching for any unusual, duplicated or unsupported transactions.

The Accounting Clerk and Manager/Supervisor must work together to perform any voids and/or reversals, re-enter incorrect transactions, re-create adding machine tapes or re-run system reports that are required to correct the discrepancy.

Procedure – Handling an Overage or Shortage

If it cannot be determined if a cash overage or shortage is with regard to a revenue or trust receipt, treat it as revenue.

If the source of an overage or shortage is not found, the Accounting Clerk and Manager/Supervisor must:

1. Complete an *Occurrence Report* (ADM 843) and an *Occurrence Report – Narrative of Occurrence* (ADM 843a) (refer to [Chapter 1.3 Security, Occurrence Reports](#) for detailed information).
2. Write a note regarding the overage or shortage on the ARC [s.17](#) *Receipts Location Totals* (if the overage or shortage is with regard to a trust payment, also make a note on the CTAS [s.17](#) *Transaction Report*).
3. Credit the overage or debit the shortage from the Cash Over/Short column of the *Court Receipt Report* (ADM 001) in excel.
4. Ensure that a copy of the *Occurrence Report* (ADM 843) and an *Occurrence Report – Narrative of Occurrence* (ADM 843a) gets attached to the court copy of the *Court Receipt Report* (ADM 001).

Bank Deposits

This section contains information on preparing the bank deposit and bank deposit slip.

Money must be deposited into the bank ^{s.17} unless an exemption is granted by the Chief Financial Officer. If the Manager/Supervisor ^{s.17}
^{s.17}

^{s.17}

The

Manager / Supervisor must prepare a bank deposit for ^{s.17}
^{s.17} and a separate bank deposit for any foreign currency that is received. Debit card slips are not included in the bank deposit amount as the money collected from the debit card transactions is electronically credited to the account.

Cash receipts must be deposited intact and no cash may be retained or used to reimburse a working capital account (petty cash, ^{s.15}; ^{s.17}, cash float, etc).

If the Manager/Supervisor is not the staff member that will prepare the deposit, both the Manager/Supervisor and the depositor must verify the presence of all money and formally transfer responsibility for it by signing the ARC ^{s.17} *Receipts Location Totals*. The individual that prepares the bank deposit may not verify the bank deposit slip when it is returned from the bank (see Chapter 1.6 ^{s.17} Balancing, Bank Deposits, Procedure – Confirming the Bank Deposit).

Each court location may only use one deposit slip book at a time. If an error is made in the process of preparing the bank deposit, any corrections to the bank deposit slip must be initialled. Furthermore, if a large error is made on a deposit slip, the slip may not be removed from the deposit slip book; staff must strike through the deposit slip and write a brief explanation on the “voided” slip.

Once a bank deposit is prepared, it must be sealed in a sealable deposit bag; the bag number must be recorded on the deposit slip and only the bank may open the bag. Sealable deposit bags must be used in numerical order within the same batch.

To order blank deposit slip books and sealable deposit bags, refer to Chapter 1.6^{s.17} Balancing, Bank Deposits, Procedure – Obtaining Bank Deposit Supplies.

Procedure – Preparing the Bank Deposit

Bank deposits must be prepared away from public view and must never be left unattended. If the deposit is not prepared and sealed at the ^{s.17}, ^{s.17} receipts must be stored
^{s.17}

^{s.17}

that money is receipted, the person preparing the bank deposit must do the following:

1. Obtain the current bank deposit slip book and use the next available blank deposit slip.

- a. Record the date that the money was receipted.
- b. Record the particulars and amounts of each receipted cheque, money order and/or certified cheque. If a large number of cheques were receipted, attach the adding machine tape that was produced by the Accounting Clerk during ^{s.17} balancing, and write the Accounting Clerk's total on the deposit slip. Record the sum of all cheques in the appropriate box.
- c. List the number and total of each cash denomination. Record the sum of all cash in the appropriate box.
- d. Calculate and record the deposit sub-total and grand total in the appropriate box of the deposit slip.



Foreign currency must be deposited using a separate deposit slip and only the sub-total amount should be recorded. After the bank receives the deposit, it will add the true exchange rate and the grand total amount to the deposit slip and will return it to the court registry.

2. Confirm that the bank deposit amount equals the ARC ^{s.17} Receipts Location Totals less the point of sale transactions.
3. Initial any changes that may have been necessary to correct handwriting and/or addition errors on a bank deposit slip.
4. Write the sealed deposit bag number on the deposit slip(s).
5. Sign the deposit slip(s).
6. Place the original and one carbon copy of the deposit slip(s) in the sealed bag in preparation for transportation to the bank. The registry's carbon copy of the deposit slip(s) must remain in the deposit slip book.
7. Secure the sealed deposit ^{s.15; s.17}
8. ^{s.15; s.17}

s.15; s.17

All money receipted must be deposited into the accelerated funds transfer account associated with the registry. Deposits are transferred to the provincial consolidated revenue fund and are credited to the court registry's STOB 1478.

Procedure – Confirming the Bank Deposit

When the deposit slip is returned by the bank, someone other than the person who prepared the bank deposit must:

1. Compare the registry's carbon copy of the deposit slip to the stamped deposit slip that was returned by the bank; confirm that no change has been made to the slip (this includes

any change to the deposit total, denominations, the sealed bag number, etc.). If it is found that any information on the stamped bank deposit slip has been modified, the Manager must be notified immediately. A signed and dated notation regarding the modified information must be made on the deposit slip carbon copy.



If the Manager prepared the bank deposit, the regional Manager, Finance and Administration (MFA) must be copied in the email notification sent to the Manager; the signed and dated notation on the deposit slip carbon copy must include "MFA notified via email on <date>".

2. Use the ARC s.17 *Receipts Location Totals* to confirm the deposit amount.
3. If foreign currency was deposited, record any exchange overage or shortage in the "Exchange Gain (Loss)" column of the *Court Receipt Report* (ADM 001).
 - If the period has not closed, enter the exchange gain or loss on the current CRR; or
 - If the exchange gain or loss pertains to a bank deposit from a prior month, enter the amount on an Adjustment CRR and use the CRR Comment field to cross reference the original receipt date, receipt number, court file number, etc. For information regarding the Adjustment CRR, refer to Procedure – Correcting Outstanding Items Noted on the STOB 1478 Reconciliation.
4. Initial the bottom right corner of the carbon copy in the deposit slip book to indicate that the steps listed above have been completed. The registry's carbon copy of the deposit slip must remain in the deposit slip book.
5. File the stamped bank deposit slip in date order in the revenue/trust folder for the appropriate month.

Refer to 1.1 - Voids, Adjustments and Corrections for information on correcting bank deposit errors.

s.17, the Manager must review the book that contains all carbon copies of the bank deposit slips (for further information, refer to FOM 1.8s.17 Procedures, Procedure - Competing the Court Receipt Report).

Procedure – Ordering Bank Deposit Supplies

To replenish the stock of sealable deposit bags, court registries must:

s.15; s.17

5. Provide the court registry address for shipping.

To replenish the stock of bank deposit slip books, s.15; s.17
s.15; s.17

s.15; s.17

4. Provide the contact name and registry mailing address for shipping.

When the bank deposit slip books are received, confirm that s.15; s.17
s.15; s.17 are correct. s.15; s.17
s.15; s.17

s.17 Trust Reconciliation

At s.17, the trust monies received and disbursed in the registry must be balanced to the day's activity.

Procedure - s.17 Trust Reconciliation

To reconcile the **trust payments into court**, the Manager/Supervisor must review the *Court Trust Accounting System (CTAS)* s.17 *Transaction Report* and do the following:

1. Ensure that the "ARC s.17 Receipts – Total Payments In" amount equals the ARC s.17 *Receipts Location Totals* "Trust Total".
2. Confirm that each trust payment receipted (i.e. listed as "(trust type) - Paid In") has supporting documentation bearing an ARC receipt imprint.
3. Confirm that each trust payment taken at a foreign location (i.e. listed as "(trust type) from (foreign location) - Paid In") is supported by imprinted documentation s.17
4. Ensure that each transfer in of trust from another location (i.e. listed as "Transfers From (other location)") is supported by documentation s.17
5. Initial below the "Total Payments In" amount to indicate that the trust payments in have been reconciled to ARC and the source documents.

To reconcile the **trust payments out**, the Manager/Supervisor must review the CTAS s.17 *Transaction Report* and do the following:

1. If trust funds were paid out, confirm that each payment out has supporting documentation.
2. If municipal funds were paid out to a municipality, confirm that the CTAS s.17 *Municipal Transactions Due* report contains s.17
3. If a locally printed cheque was used for a payment out, confirm that the source documentation contains the authorization for payment out stamp, the "Use of locally printed cheque approved" box has been ticked and approval has been signed by the QR and EA (see 4.1 Administration, Trust Payments Out).
4. If trust funds were transferred to another court location (i.e. listed as "Transfers To (other location)"), confirm that the supporting documentation contains s.17
5. If the CTAS s.17 *Transaction Report* contains a pending item (i.e. a payment out has been entered into CTAS but has not been electronically approved), confirm that the pending transaction has supporting documentation.
6. Initial below the "Summary – Total Out" amount to indicate that the payments out have been reconciled to source documents.

If a CTAS s.17 *Transaction Report* contains items that are pending approval, the report should be placed in a holding file. Once all pending items are cleared (i.e. are either approved or

rejected), that s.17 *Transaction Report* and all subsequent days' s.17 *Transaction Reports* must be re-generated. The re-generated version of the report must be attached to the original report that was used for s.17 balancing.

CTAS s.17 *Transaction Reports* should be filed in date order in the revenue/trust folder for the appropriate month.

Court Receipt Report

Each court location must submit to Court Services Branch Headquarters at: CSB.Finance@gov.bc.ca, a ^{s.17} listing of the amounts and types of money collected. CSB HQ uses this information to distribute the bank deposits to the appropriate accounts.

The branch approved version of the ^{s.17} *Court Receipt Report* (ADM 001 or "CRR") in Excel must be completed ^{s.17} and reconciled to the bank deposit to ensure all information is timely and accurate.

An Adjustment CRR, separate from the ^{s.17} CRR, must be produced to record receipt adjustments for prior periods; for example, to correct entries missed off a prior ^{s.17} CRR, to correct values entered in the incorrect column of a prior ^{s.17} CRR, to correct bank shortages or overages found when reconciling the prior ^{s.17} to record exchange gain or loss that pertain to a deposit that occurred in a prior period, etc. (refer to FOM 1.8^{s.17} *Procedures, Financial Management Reports, Procedure – Correcting Outstanding Items Noted on the STOB 1478 Reconciliation*).

As part of ^{s.17} balancing, the *Accounts Receivable and Collection System* (ARC) produces an ARC ^{s.17} *Receipts Location Totals* report; data from this report is input onto the CRR.

Procedure – Completing the Court Receipt Report

At ^{s.17}, a blank *Court Receipt Report* (ADM 001 or "CRR") should be obtained from the CSB Intranet *Administrative Forms* home page. Staff should follow the "INSTRUCTIONS" tab of the Excel spreadsheet to customize the CRR with the court location's information.

At ^{s.17} and after the bank deposit is prepared, the Accounting Clerk must use the ARC ^{s.17} *Receipts Location Totals* and the *Penny Overage/Shortage Record* to enter the ^{s.17} totals on the CRR in Excel as follows:

FROM THE ARC LOCATION TOTALS:		ENTER ON COURT RECEIPT REPORT	SHORT DESCRIPTION
n/a		"DATE DD-MMM-YY"	The date the money is receipted
n/a		"Net Bank Deposit"	This field is automatically calculated when receipt amounts are input into the body of the spreadsheet.
n/a		"Net Debit Card"	The sum of debit card payments.
n/a		"Net Credit Card"	This field appears on the ADM001 used by Fax Filing locations only; the sum of credit card payments.
n/a		"Net BC Online"	This field appears on the ADM001 used by

			Prince George only; the sum of payments accepted via a BC Online account.
"Trust Total"	→	"Trust"	The total of all trust money receipted
"Revenue: Divorce"	→	"Divorce"	The total of all divorce files opened (\$200 per file)
"Revenue: Divorce"	→	"Fed Divorce Filing Fee"	The total of all federal divorce filing fees receipted (\$10 per divorce requested)
"Revenue: Initiation"	→	"Initiation"	The total revenue received to initiate a civil action.
"Revenue: Documents"	→	"Documents"	The total received from the filing of documents.
"Revenue: Probate"	→	"Probate"	The total filing fees from any probate actions, including any supplementary fees.
"Revenue: Miscellaneous"	→	"Misc"	The total revenue received for searches, copies, certified copies etc.
"Revenue: Rentals"	→	"Rentals"	The total collected for examination room / hearing day fees.
"Revenue: Sheriff"	→	"Sheriff"	The total revenue received for document service, federal escorts, civil trial jury fees, executions arising from Supreme Court actions
"A/R – Fed Fine Revenue" + "Revenue: Penalties - FEDERAL FORTHWITH" + "A/R-Fed-Fine Other"	→	"Federal Fines"	The total of all federal fine payments receipted.
"A/R – Prov Fine Revenue" + "Revenue: Penalties - CSB FORTHWITH" + "A/R-Prov-Fine Other"	→	"CSB"	The total of all provincial court fines receipted.
MVB VT	→	"MVB/ICBC"	The total of all ICBC ticket payments taken (ie not disputed at court).
"A/R – Vict SC-Fine " + "Revenue: Penalties - Victim S/C"		"Victim Surcharge"	The total of all CCC, CDS and CNB victim surcharge payments receipted. (Reminder: Payments should only be receipted for federal victim surcharges imposed before October 24,

+			2013 or imposed for offences committed after July 21, 2019.)
"A/R-Vict-SC-Other"			
n/a		"Exchange Gain (loss)"	The total of U.S. exchange (this Gain/Loss may be a debit or credit).
n/a		"Cash Over/Short"	The total of all <i>Penny Overage/Shortage Records</i> plus the value of any additional overages or shortages (attach a supporting <i>Occurrence Report</i> (ADM 843) and an <i>Occurrence Report - Narrative of Occurrence</i> (ADM 843a) for each non-penny overage or shortage).

The CRR Comment field must be used to cross reference all entries in the CRR Exchange Gain (Loss) column and to explain all entries in the CRR Cash Over (Short) column. The CRR Comment field should include a description of the gain/loss or overage/shortage and, where applicable, should include the file number, the receipt number and the original receipt date.

Reconciling Court Activity to Accounting Clerk Data Entry

This section contains information and procedures for confirming that all new fines and/or victim surcharges have been entered into the *Accounts Receivable Collection* (ARC) System and that all new restitution orders have been entered into the *Court Trust Accounting System* (CTAS). Procedures for entering new receivables into ARC are in [Chapter 2.3 Setting Up Fine receivables](#) and data entry procedures for new restitution orders can be found at [Chapter 4.4 Entering Restitution Orders in CTAS](#).

It is recommended that court activity be reconciled to ARC and CTAS on ^{s.17}
s.17

Procedure – Reconciling Court Activity

During ^{s.17} balancing and ^{s.17} when new fines, victim surcharges and/or restitution orders have been data entered into the appropriate financial system, the Manager/Supervisor must:

s.15; s.17

Overview

This section contains information and procedures on the accounting activity that should take place at s.17

This section contains information on the following:

- Accounts Receivable Transaction Balancing

This section also contains the following procedures:

- Reviewing the ARC s.17 Cash Register Transaction Log
- Processing the ARC Accumulated s.17 Changes Report
- Verifying the ARC s.17 Totals
- Processing the ARC Foreign Fine Payment Listing
- Processing the ARC Foreign Fine Payment Listing (Error Message: Credit Balance) Report
- Processing the ARC Missing Drivers Licence Listing Report
- Processing the ARC Paid / Cancelled Disputed Violation Ticket Report
- Processing the ARC Account Status Exception Report

Accounts Receivable Transactions Balancing

Unless otherwise stated, the following reports are automatically generated during system s.17 processing of the *Accounts Receivable and Collection (ARC) System*. Refer to the *ARC User Manual (Chapter 1 - Spooling – De-Spooling)* for instructions on how to print these reports.

Registries must check their report spool queue s.17 and print and/or release reports.

Registries should make arrangements with s.15; s.17
s.15; s.17

Procedure – Reviewing the ARC s.17 Cash Register Transaction Log

If receipts are generated during the s.17 the ARC s.17 *Cash Register Transaction Log* is generated and will appear on the ARC spool queue. This report lists all receipt numbers that were used, along with the ARC code, court file number, the amount paid (in cash or cheque), the operator id etc. The Manager/Accounting Supervisor must review the list to ensure that they have an *ARC Void Report* (FOM 814) for each void on the report, all receipt numbers are accounted for (i.e. there are no receipt numbers missing), that there are no unauthorized user IDs used and file numbers are being entered in the comment field.

The ARC s.17 *Cash Register Transaction Log* must be attached to the ARC *Location Totals*, the s.17 *Totals* and any *ARC Void Reports* (FOM 814) and retained for audit purposes. (Also see *ARC User Manual Chapter 4 - s.17 Transaction Log*).

If it is found that a receipt number is missing from the report, contact the JAG Service Desk at 250-356-0545 or CTASARCSupport@gov.bc.ca.

Procedure – Processing the ARC Accumulated s.17 Changes Report

The ARC *Accumulated s.17 Changes* is a report that lists all transactions processed against an existing receivable file in the *Accounts Receivable and Collection (ARC) System* for the s.17
s.17 The report is produced s.17 and available to the registries on the spool queue s.17
s.17 s.17 transactions are identified by an asterisk (*) in the last column of the report.

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The entire ARC *Accumulated s.17 Changes Report* and ARC s.17 *Totals* produced on the s.17 must be printed and retained.

All registries **must** print and retain the last three pages of the ARC *Accumulated s.17 Changes - s.17 Totals* report. The Accounting Supervisor must examine, then sign and date both the *Violation Ticket Payments* page and the *Other Court Payments* page of the ARC

Accumulated s.17 Changes Report. These pages must be retained with the ARC s.17 *Totals* report (see procedure below) and the ARC s.17 *Cash Register Transaction Log* for audit purposes.

Instructions to manually produce this report can be found in the *ARC User Manual Chapter 4 - Reports – s.17 Accumulated Changes Report*.

Procedure – Verifying the ARC s.17 Totals

The s.17 *Totals* is at the end of the ARC *Accumulated s.17 Changes* report and provides:

- summary totals of the number, value and type of financial and non-financial transactions that were processed against account receivable files for the s.17
- the total number and dollar value of violation ticket payments taken on behalf of ICBC; and
- payments taken on behalf of other court registries.

Also included on the report is an opening and closing balance of the total value of receivables outstanding for that registry. The opening balance is the total value outstanding prior to the previous day's activity. The closing balance is the new value of receivables outstanding after all the previous day's transactions are processed.

Accounting Supervisors are required to:

1. Print this report on a s.17 basis.
2. The opening balance on the ARC s.17 *Totals* is equal to the closing balance on the previous report. If the totals do not agree, contact the Information Technology Services Division (ITSD) Help Desk at (250) 387-7000.
3. The "Recorded" and "Control" totals are equal indicating that the batch ticket totals and the system totals in the "Update Batch Totals" screen were equal at the s.17
s.17 If these totals do not agree, confirm the batch ticket totals and re-add the batch(s) if necessary until the discrepancy is determined and resolved.
4. Upon verifying that the "Recorded" and "Control" totals are equal and the same as the batch ticket totals, verifying the closing balance of the ARC s.17 *Totals* by generating an adding machine tape.
 - a. Begin with the opening balance.
 - b. **Add** the following transaction dollar amounts from the "Recorded" column:
 - Fines and Surcharges;
 - Adjustments (if the total is a positive amount).
 - c. **Subtract** the following transaction dollar amounts:
 - Adjustments [if the total is a negative (-) amount];
 - Payments;
 - Write-Offs;
 - Default Time;
 - Foreign Fine Payments.

- d. **Do not include** the total Violation Ticket Payments or Other Court Payments in this calculation.
- e. The remaining amount should equal the closing balance.

If totals agree, attach the adding machine tape to the ARC s.17 *Totals* then sign and date the report.

Attach the ARC s.17 *Totals* report to the *Violation Ticket Payments* and *Other Court Payments* pages of the ARC *Accumulated s.17 Changes* report and file for audit purposes.



This procedure replaces the requirement to maintain a batch log.

If totals do not agree, refer to the *ARC User Manual* for instructions. If further assistance is required, contact Court Services Headquarters (Senior Financial Policy and Training Analyst) at: CSB.Finance@gov.bc.ca.

Procedure – Processing the ARC Foreign Fine Payment Listing

The ARC *Foreign Fine Payment Listing* is a report that lists any Court Services fine payments that have been processed on a registry's behalf by:

- an Insurance Corporation of British Columbia (ICBC) point of service location or,
- another registry.
- Revenue Services of British Columbia (RSBC)

The report is produced overnight and is available to registries on the spool queue each morning. (Also see the *ARC User Manual Chapter 4 - Foreign Fine Payment Listing*.)



The total number and dollar value of foreign fine payment transactions will be indicated on the ARC s.17 *Totals*.

Ensure the total payments on the ARC *Foreign Fine Payment Listing* match the total and number indicated on the ARC s.17 *Totals*. (If they do not match, initiate a call to the JAG Service Desk at 250-356-0545 or CTASARCSupport@gov.bc.ca.)

The Accounting Supervisor should ensure:

1. The court file is pulled and the date, location, and amount of the payment is recorded on the ticket/court file for each foreign fine payment listed on the report. Note: If the court fine originated as a violation ticket, some registries may not establish a separate court file. In these circumstances, the payment information should be recorded on the violation ticket.
2. The ARC *Foreign Fine Payment Listing* is initialled/signed and dated by the individual who completed the task.

3. The completed and balanced ARC *Foreign Fine Payment Listing* is filed with the s.17 balancing documentation.

Procedure – Processing the ARC Foreign Fine Payment Listing (Error Message: Credit Balance) Report

Refer to the *Ticket Processing Manual Chapter 5 - Reports* (ARC Reports) for information on processing the ARC *Foreign Fine Payments Listing (Error Message: Credit Balance)* report.

Procedure – Processing the ARC Missing Drivers Licence Listing Report

Refer to the *Ticket Processing Manual Chapter 5 - Reports* (ARC Reports) for information on processing the ARC *Missing Drivers Licence Listing* report.

Procedure – Processing the ARC Paid/Cancelled Disputed Violation Ticket Report

Refer to the *Ticket Processing Manual Chapter 5 - Reports* (ARC Reports) for information on processing the ARC *Paid/Cancelled Disputed Violation Ticket* report.

Procedure – Processing the ARC Account Status Exception Report

The ARC *Account Status Exception Report* is automatically generated^{s.17} during regular system processing. The report must be printed and worked on no less than s.17
s.17 Refer to FOM 2.6 - Reports for information on handling the ARC *Account Status Exception* report.

Overview

This section contains information and procedures on the accounting activity that must take place at the ^{s.17}

This section contains information on the following:

- ARC Client Master Report
- Receipt Reconciliation
- Financial Management Reports
- Trust Review
- ^{s.17} Reconciliation and Replenishment of the ^{s.15} and Petty Cash Accounts

This section also contains procedures for the following:

- Completing the Court Receipt Report
- Reconciling STOB 1478
- Correcting Outstanding Items Noted on the STOB 1478 Reconciliation
- Reconciling the Revenue STOBs

Verifying the ARC Client Master Report

Procedure - Verifying the ARC Client Master Report

On the ^{s.17} , an ARC *Client Master Account Totals* report will be on the ARC spool cue and should be printed. Instructions for manually producing this report can be found in the *ARC User Manual Chapter 4 - Reports – Client Master Listing*.

The “Fine Totals” and “Surcharge Totals” on the ARC *Client Master Account Totals* should equal the closing balance on the ARC ^{s.17} *Totals* for the ^{s.17}
s.17

If the totals do not agree, contact the Information and Technology Services Division (ITSD) Help Desk at (250) 356-0545.

Sign and date the last two pages of the reconciled ARC Client Master Account Totals report, and retain in a central file. The ARC Client Master Account Totals report can be destroyed when the next report is received and reconciled.

Receipt Reconciliation

After the ^{s.17} the ^{s.17} *Court Receipt Report* (ADM 001 or "CRR") in Excel must be checked by the Accounting Clerk, then reviewed and approved by the Manager. This procedure must be completed so that the ADM 001 is emailed to CSB.Finance@gov.bc.ca by the ^{s.17}

For information on completing an Adjustment CRR, refer to FOM 1.8^{s.17} Procedures, Financial Management Reports, Procedure – Correcting Outstanding Items Noted on the STOB 1478 Reconciliation.

Procedure - Completing the Court Receipt Report

On the ^{s.17}, the Accounting Clerk must follow the procedure below to complete the branch approved version of the *Court Receipt Report* (ADM 001 or "CRR") in Excel.

1. Use the bank deposit slips to verify the entries in the CRR "Net Bank Deposit" column.
2. Use each point of sale machine totals report to verify the entries in the CRR "Net Debit Card" and/or CRR "Net Credit Card" (fax filing) columns.
3. Use the ARC ^{s.17} *Receipts Location Totals* to verify all the entries in the various CRR columns.
4. Use the federal fines payment listing (emailed from CSB HQ on the ^{s.17} ^{s.17}) to verify the entries in the CRR "Federal Fines" column.
5. Print the CRR.
6. Sign the "Prepared By" section of the CRR to certify that it is correct and the CRR entries have been verified using the source documents (per steps 1-4 above).
7. Give the report and all supporting documentation to the Manager for review and approval.

The Manager must:

1. Ask for the Accounting Clerk's verbal confirmation that the values on the ^{s.17} CRR were verified using the source documents (i.e. bank deposit slips, the POS totals report, and the ARC ^{s.17} *Receipts Location Totals*).
2. Perform a review of the CRR to the level that is appropriate. The Manager has the discretion to choose random samples of source documents and/or review CRR entries, etc.
3. Obtain the current deposit slip book and review the carbon copies:
 - a. If a deposit slip has been used, confirm:
 - i. That sealed bank deposit bags have been used in order; and
 - ii. That it has been initialled by the person that compared the carbon copy deposit slip to the stamped deposit slip that was returned from the bank (verification must have been performed by someone other than the depositor);
 - b. If a deposit slip was voided, confirm that the reason for the void has been written on the slip; and

- c. Confirm that no carbon copies (blank, used or voided) have been removed from the deposit slip book.
4. Sign the "Approved By" section of the CRR.
5. File the finalized CRR in the revenue/trust folder for the appropriate s.17

By the s.17, email the s.17 CRR to CSB.Finance@gov.bc.ca; open the CRR, click "Save & Send" and "Send as Attachment".

The CRR(s) must be sent in Excel; scanned copies should not be sent.

Financial Management Reports

s.17, physical bank deposits and debit machine transactions are credited to a location's STOB 1478. As STOB 1478 is a clearing account, it must be brought to a zero balance and all money cleared out as follows:

- **Revenue** receipt amounts are debited from STOB 1478 and credited to the individual revenue STOBs, as indicated along the bottom rows of the *Court Receipt Report* (ADM 001). For example, the probate receipt total is debited from STOB 1478 and is credited to STOB4389-Probate.
- **Trust** receipt amounts are moved from STOB 1478 to STOB 4776 via s.17 electronic Journal Vouchers from the *Court Trust Accounting System* (CTAS).

To ensure that STOB 1478 has been brought to a zero balance and all receipts have been credited to the correct revenue STOB, registry staff must reconcile the Court Receipt Report (ADM001) to Financial Management Reports (FMR). Results of the reconciliation are reported on the *Courts Receipts - Accelerated Clearing Accounts Reconciliation* (ADM 131) (see detailed procedures below).

To generate the required "WFR GL Transaction Details" FMRs using the Corporate Financial System, registry staff must select the correct month and fiscal year to be reconciled, and input the financial account coding as follows:

To reconcile STOB 1478, input:		To reconcile the revenue STOBs, input:	
Client	105	Client	105
Responsibility	(local resp)	Responsibility	(local resp)
Service Line	10710	Service Line	10710
STOB	1478	STOB	R000
Project	(blank)	Project	(blank)

Procedure – Reconciling STOB 1478

To reconcile the Financial Management Report (FMR) with the parameters "STOB 1478 Clr-Court Revenue Deposits", the Manager/Supervisor must compare the FMR to the Court Receipt Report (ADM 001 or "CRR"), and then complete the Court Receipt – Accelerated Clearing Account Reconciliation (ADM 131) using the following procedures:

1. Obtain the following:
 - The FMR for STOB 1478 for the month being reconciled.
 - The monthly CRR and, if applicable, the Adjustment CRR submitted for the same month.
 - A blank reconciliation (blank forms are on the Court Services Branch intranet; click on the "Admin" and "Financial" tabs, then click on "Financial Forms").
 - The previous month's reconciliation.

2. Perform a direct comparison of the CRR(s) to the FMR. Items are identified on the CRR(s) and FMR as follows:

- a. **Bank deposits:**

- Items in the CRR column "NET BANK DEPOSIT" should reconcile to
- FMR amounts with the description "PT TDI... CTS REVENUE"

- b. **Debit card transactions:**

- Items in the CRR column "NET DEBIT CARD" should reconcile to
- FMR amounts with the description "PT TDI... DEBIT POS"

- c. **Credit card transactions (Fax Filing locations only):**

- Items in the CRR column "NET CREDIT CARD" should reconcile to
- FMR amounts with the description "PT TDI...VISA", "PT TDI...M/C" etc.

- d. **Trust receipts:**

- Items in the CRR column "TRUST" should reconcile to
- the sum of transactions on the FMR **with the same effective date** and description "JV-ddmmmyyyy" (note that due to CTAS cut-off times, a trust receipt may appear on the FMR the next day).

If a value is on both the FMR and a CRR, put a tick mark next to the item on both reports to indicate that the item has cleared.

3. Review the outstanding items listed on the prior month's reconciliation; if an outstanding item appears on the FMR, put a tick mark next to the item on the prior month's reconciliation and on the FMR.
4. Verify that the monthly CRR was received and processed by F&A:
 - The value(s) on the CRR (bottom right corner) should reconcile to
 - The value(s) on the FMR with the description "CRR PE (date)".

If the value(s) on the CRR (bottom right) does not appear on the FMR, the amount(s) must be noted in Section D of the reconciliation (see step 9 below).

5. Circle any values on the FMR, on the CRR or on the prior months' reconciliation that do not have a tick mark.

Complete the *Court Receipt – Accelerated Clearing Account Reconciliation* (ADM 131, or "reconciliation") in Excel as follows:

6. In each section of the reconciliation form, enter the following:

Section A	Enter FMR "Final Balance"
Section B	List any bank deposits from the monthly CRR that did not appear on the FMR (these were likely processed by the bank ^{s.17} and will clear s.17).
Section C	List any amount on the CRR or the previous months' reconciliation that didn't appear on the FMR (or vice versa). Use the reconciliation "Comments" field to provide the details regarding the outstanding item.

- Section D Record the total of any CRR that was not received and/or processed by F&A before^{s.17} (see step 4 above). These values are provided in the bottom right corner of the CRR.
- Section E This section requires no input, as it is automatically calculated.
- Section F Section F is automatically calculated; STOB 1478 is reconciled when there is a “Nil” variance.

7. Complete the “Prepared By” line on the reconciliation.
8. Have a second person review the reconciliation and complete the “Approved By” line of the reconciliation.



It is the Manager’s discretion to determine the level of review performed by the approver. Some examples of items that may be reviewed are that the spreadsheet calculations are correct (i.e. have not been overridden), the correct FMR balance has been recorded on the ADM131, the age and description of outstanding items is correct, etc.

9. If applicable, take the necessary action to investigate and/or correct the “Other Outstanding Items” listed on the reconciliation (see Procedure – Correcting Outstanding Items Noted on the STOB 1478 Reconciliation immediately below).
10. Within^{s.17} email the reconciliation to the regional Manager, Finance and Administration.
11. Retain the original, signed copy of the reconciliation in the revenue/trust folder for the appropriate month.

Outstanding items listed on the reconciliation must be resolved within^{s.17} of being identified and may only be carried forward longer if extraordinary circumstances exist. The reconciliation must contain an explanation of each outstanding item, including a description of the circumstance and an update of how the item is being actively investigated and/or corrected.

Procedure - Correcting Outstanding Items Noted on the STOB 1478 Reconciliation

- a. After a nil variance is achieved on the *Court Receipt – Accelerated Clearing Account Reconciliation* (ADM 131), it is the court registry’s responsibility to take the necessary action to investigate and/or correct any “Other Outstanding Items” that were noted on the reconciliation. Some suggested actions to investigate outstanding items are as follows:
- b. If the FMR contains a deposit amount that is different from the Court Receipt Report (ADM001 or “CRR”), confirm the deposit amount using the ARC Location Totals and/or double check the addition on the deposit slip.
- c. If a debit card item has not been cleared from the account, double check the debit card receipt to ensure that the transaction was processed.
- d. If a CRR “Trust” item does not appear on the FMR, double check that the trust payment was entered into the Court Trust Accounting System.
- e. If an outstanding item cannot be explained, underline the item on the CRR or FMR, then send the scanned CRR, FMR and reconciliation to the regional Manager, Finance and

Administration (MFA). If the outstanding item cannot be resolved, the MFA will contact CSB.Finance@gov.bc.ca.

An outstanding item on the reconciliation will be carried forward on future reconciliations until it is resolved by the registry.

As the reconciliation is performed after the period is closed, an *Adjustment Court Receipt Report* (ADM001 or "Adj. CRR") must be used to make a correction to a prior period. An Adj. CRR must be used to enter an overage or shortage from a closed period, to fix incorrect column entries on a prior month's CRR, to reflect exchange gain or loss from a prior period, etc. The Adj. CRR "Comment" field must be used to provide the reason for each entry and must cross reference the original receipt date, receipt number, court file number, etc.

The Manager must review the source documentation that is associated with the adjustment and must sign the Adj. CRR. The signed original Adj. CRR must be filed with the monthly CRR.

The Excel version of the Adj. CRR and a scan of the associated supporting documentation must be emailed to the regional Manager, Finance and Administration (MFA) at the same time as the *Court Receipt – Accelerated Clearing Account Reconciliation* (ADM 131) (i.e. within s.17). The MFA will submit the Adj. CRR to CSB.Finance@gov.bc.ca and copy the location manager that requested the adjustment in the email.

Procedure - Reconciling the Revenue STOBs

To reconcile the Financial Management Report (FMR) with the parameters "STOB R000 Revenue", the Manager/Supervisor must compare the FMR to the *Court Receipt Report* (ADM 001) using the following procedures:

1. Obtain the completed *Court Receipt Report* (ADM 001) for the month being reconciled.
2. Compare the FMR (items with a description "CRR PE MMMYY") to the ADM 001 ("Total" row). If it can be confirmed that each FMR "CRR PE MMMYY" value matches ADM 001 "Total" for the same STOB, put a tick mark next to the value on both reports.



This step must be completed for the following STOBs:

STOB 4386-Initiation	STOB 4387-Documents
STOB 4388-Divorce	STOB 4389-Probate
STOB 4390-Miscellaneous	STOB 4532-Rentals
STOB 4731-Penalties-CSB	STOB 4612-Exchange Gain/Loss
STOB 4677-Cash Over/Short	

The following STOBs will not appear on the FMR and are not required to be reconciled by the registry:

STOB 3290-Federal Fines and Federal Divorce Filing Fees

STOB 4392-Sheriff

STOB 1507-Penalties-MVB/ICBC

STOB 4733-Victim Surcharge

STOB 4776-Trust Fund Revenue

3. Reconcile the FMR (items with a description "ZZZ REVENUE REFUNDS") to the Requests for Refund of Revenue (ADM 825). If it can be confirmed that each FMR "ZZZ REVENUE REFUNDS" value corresponds to an ADM 825 (filed in the monthly revenue folder), put a tick mark next to each value on the FMR.



Only revenue refunded from the court location's responsibility will appear on the location's STOB R000 FMR.

4. Sign and date the FMR to indicate it has been reconciled and retain it in the^{s.17} revenue/trust folder for the appropriate month.

Trust Review

Outstanding Cheques Review

As part of the ^{s.17} process, the Accounting Clerk must produce the *CTAS Outstanding Cheque Report* to obtain a listing of locally printed trust cheques that are outstanding (refer to the *CTAS User Manual* for instructions on how to produce this report). Any locally printed cheques that have remained unpresented ^{s.17} must be cancelled following the instructions in *Chapter 4.1 Administration, Cancelling and Replacing Court Trust Cheques*. The *CTAS Outstanding Cheque Report* must be retained in the revenue/trust folder for the current month.

Trust cheques generated via the feeder to the *Corporate Accounting System (CAS)* that remain outstanding for ^{s.17} will be managed centrally. A registry will be contacted individually if an unpresented CAS cheque requires cancellation.

Voided and Reversed Trust Entries

Also as part of the ^{s.17} process, the Manager/Supervisor must produce the *CTAS Payment Reversal Report* and the *CTAS Void Cheque Report* (refer to the *CTAS User Manual*, *CTAS Reports* for instructions on producing these reports). To process the *CTAS Payment Reversal Report*, the Manager/Supervisor must confirm that each listed payment in was reversed according to policy and that a segregation of duties was maintained (i.e. that one user did not enter and reverse the same payment). To process the *CTAS Void Cheque Report*, the Manager/Supervisor must identify the municipal payments out (if any) and confirm that a segregation of duties was maintained (i.e. confirm that the same user did not generate the municipal payment out and subsequently void the payment). The reports must be signed and dated by the Manager/Supervisor to confirm that they have been checked. The *CTAS Payment Reversal Report* and the *CTAS Void Cheque Report* are retained in the revenue/trust folder for the appropriate month.

^{s.17} Reconciliation and Replenishment of the ^{s.15} and Petty Cash Accounts

For detailed procedures on the ^{s.17} reconciliation and replenishment of the ^{s.15} or Imprest Account and the Petty Cash Fund, see FOM *Chapter 5 -s.15* and FOM *Chapter 6 – Petty Cash*.

Chapter 1.9 - Fiscal Year End

Overview

Before fiscal year end, it is helpful if registries do the following:

- Ensure that the *Court Receipt Report* (ADM 001) is reconciled to the Financial Management Reports (per FOM 1.8 Month End Procedure, Receipt Reconciliation and FOM 1.8^{s.17} Procedure, Financial Management Reports) and **ALL** outstanding items are cleared.
- Cancel all locally printed trust cheques listed on the *CTAS Outstanding Cheque Report* as being ^{s.17} (refer to Chapter 4.1 Administration, Cancelling and Replacing Court Trust Cheques for detailed instructions).
- Ensure that money held in trust for over^{s.17} is transferred to the British Columbia Unclaimed Property Society or written off to the Consolidated Revenue Fund (per Chapter 4.1 Administration, Money Held in Trust for Over Five Years).

Fiscal Year End Instructions are normally posted as a bulletin on the Ministry of Justice Finance and Administration intranet site in early March. The instructions normally include the following information:



To ensure the correct dates and specific instructions are used, registries must refer to the Fiscal Year End Instructions posted on the intranet, and not the following FOM summary.

RECEIPTING

The Fiscal Year End Instructions will provide the last date for processing old fiscal year court receipts and cut off times for that day.

COURT RECEIPT REPORT

Each registry's Court Receipt Report (ADM 001) should be emailed to CSB.Finance@gov.bc.ca. To facilitate smooth year end processing, registries are asked to pay particular attention when ensuring that the totals on ADM 001 match the *ARC* ^{s.17} *Receipts Location Totals* for each ^{s.17} ^{s.17}.

TRUST ACCOUNT

At fiscal year end, Court Services Branch Headquarters generates a CTAS report that provides the total of all trust moneys held at all registries, as at^{s.17}. This grand total is sent to Finance and Administration Division, (F&A), Corporate Management Services Branch, on behalf of all registries within^{s.17}.

HEARING DAY FEES/EXAM ROOM FEES

s.17

, registries will be asked to send a list of all outstanding Hearing Day Fees/Exam Room Fees to CSB.Finance@gov.bc.ca .

Chapter 2 - Fines

Chapter 2.1 - Types of Fines

Overview

The majority of Court Services Branch receivables consist of court imposed fines and victim surcharges. Other receivables consist of hearing day fees, examination room fees and miscellaneous items such as dishonoured cheques and in some circumstances, photocopy/fax fees (see [Chapter 3 - Court Fees.](#))

This section contains information on the following types of fines and/or victim surcharges:

- [Victim Surcharges](#)
 - [Provincial](#)
 - [Federal](#)
- [Provincial Fines](#)
- [Federal Fines](#)
 - [Federal Contravention Act Violation Tickets](#)
- [Municipal Fines](#)
- [Civil Fines](#)
- [Fisheries Tickets](#)

Victim Surcharges

Provincial Victim Surcharge

In British Columbia all provincial offences are subject to a victim surcharge.

Legislation

- Pursuant to the *Offence Act*, any fine levied after July 1, 1997, is subject to a 15% victim surcharge levy; this includes fines imposed on provincial statute offences, violation tickets and *Federal Contraventions Act* tickets.
- Young offenders under the *Youth Justice Act* are subject to the victim surcharge levy (this is not to be confused with the federal *Youth Criminal Justice Act*, to which a victim surcharge does not apply).

Amount

- Where the court imposes a fine on a provincial statute offence, the additional 15% must be added to the fine by registry staff (refer to the *Victim Surcharge Calculation* ([FOM 810](#)) for detailed calculations).
- Where a violation ticket or a *Federal Contraventions Act* ticket is received, the ticketed amount includes the 15% victim surcharge levy. If the ticketed amount is lowered (or waived) in court, registry staff must lower (or waive) the amount of the victim surcharge levy proportionately.

Due Date

- The victim surcharge amount is combined with the fine amount, the combined amount is due on the fine due date is ordered by the judge.

Data Entering New receivables into ARC

- When entering a new victim surcharge into the Accounts Receivable and Collection System (ARC) the fine and victim surcharge amount must be added together and entered as a fine / using ARC "type" code "F-Fine".
- The ARC "type" code "V-Victim S/C" **must not be used** (this type code is used to reflect the federal victim surcharge only).

Receipting Payment

- When receipting a forthwith payment, the 15% victim surcharge levy must be calculated and added to the amount owing, so that full payment for the fine and victim surcharge is receipted.

Federal Victim Surcharge

Legislation

- The federal victim surcharge applies to offences under the Criminal Code (CCC), the Controlled Drugs and Substances Act (CDS) and the Cannabis Act (CNB); it does not apply to offences under any other federal statutes.
 - The federal victim surcharge applies to youth that receive adult sentences under the CCC, CDS and CNB.
 - Prior to December 1, 1999, a federal offence under the CCC and CDS was subject to a court imposed victim surcharge only as determined and ordered by the Judge.
 - Between October 24, 2013 and December 14, 2018, section 737 of the *Criminal Code* provided for a victim surcharge that was automatically imposed for convictions and discharges under the CCC, CDS and CNB.
 - s.14
-
- On June 22, 2019, Bill C-75 re-enacted the federal victim surcharge for offenses committed on or after July 22, 2019; the new legislation included the provision that a Judge may waive or reduce the amount if there is undue hardship and may increase the surcharge if the Judge considers it appropriate.

Amount

The historical federal victim surcharge amounts are as follows:

- **If imposed** prior to December 1, 1999, federal offences under the CCC and the CDS were subject to a victim fine surcharge only as determined and ordered by the Judge.
- **If imposed** between December 1, 1999 and October 23, 2013, the victim surcharge was:
 - 15% of any fine that was imposed on the offender for the offence; or
 - if no fine was imposed on the offender for the offence,
 - \$50 for each summary conviction, or
 - \$100 for each conviction for an indictable offence.
- **If imposed** between October 24, 2013 and December 13, 2018, the federal victim surcharge was:
 - 30% of any fine that is imposed on the offender for the offence; or
 - if no fine is imposed on the offender for the offence,
 - \$100 for each summary conviction, or
 - \$200 for each conviction for an indictable offence.
- Between December 14, 2018 and Summer 2019, no federal victim surcharges were imposed.
- Starting in Summer 2019, the federal victim surcharge is imposed on offences committed on/after July 22, 2019, as follows:
 - 30% of any fine that is imposed on the offender for the offence; or

- if no fine is imposed on the offender for the offence,
 - \$100 for each summary conviction, or
 - \$200 for each conviction for an indictable offence.



the Judge may waive, decrease or increase the victim surcharge amount.

Data Entering New Receivables into ARC

- New federal victim surcharge receivables are data entered into ARC using the ARC "type" code "V-Victim S/C'.

Receipting Payment

Payments should be receipted on federal victim surcharges as follows:

- Imposed before October 24, 2013 – Ok to receipt payment.
- s.14
- Imposed on offences committed on/after July 22, 2019 – Ok to receipt payment.

Provincial Fines

Provincial fines are levied by the Provincial Court or Supreme Court on conviction of a *Provincial Statute*, *Offence Act* or *Criminal Code* matters prosecuted by Provincial Crown Counsel.

Provincial fines are payable forthwith or given time-to-pay at the direction of the court. Time-to-pay fines must be set up as receivables. Forthwith fines are due immediately but must be set up as receivables in the *Accounts Receivable and Collection System* (ARC) if they remain unpaid at the s.17

For the purposes of tracking receivables, provincial fines are classified as either Refuse to Issue (RTI) or non-RTI, depending if legislation permits the Insurance Company of British Columbia (ICBC) to refuse to issue or renew a driver's licence and vehicle licence/licence plate for overdue fines. RTI fines include:

- *Liquor Control and Licensing Act* fines issued to individuals on violation tickets;
- *Transit Conduct Regulation Act* fines;
- Motor vehicle related *Criminal Code* fines and the associated CCC federal victim surcharges;
- overdue motor vehicle related fines issued under the following:
 - *Motor Vehicle Act*;
 - Motor Vehicle Regulations;
 - *Motor Vehicle All Terrain Act*;
 - *Commercial Transport Act*;
 - Commercial Transport Regulations;
 - *Highway Inspection Act*;
 - Highway Inspection Regulations;
 - *Highway Act*;
 - Highway Regulations;
 - *Motor Carrier Act*;
 - Motor Carrier Regulations;
 - *Motor Fuel Tax Act*;
 - Motor Fuel Tax Regulations;
 - *Passenger Transportation Act*; and
 - Passenger Transportation Regulations.



To confirm if an act or offence is part of ICBC's RTI program, refer to the "Motor Vehicle Related?" column of the ARC Offence/Charge Table.

All RTI receivables must be data entered into the Accounts Receivable and Collection System (ARC) with a driver's licence number so that they will interface to the ICBC system.

Violation Tickets

Violation Tickets that are disputed and result in a court fine must be set up as court receivables in the *Accounts Receivable and Collection System* (ARC). Payments on non-disputed Violation Tickets can be accepted as a courtesy to the client, but are not entered as court receivables in ARC (see [ARC User Manual](#), Appendix A, Violation Ticket Flowchart and Tip Sheet).



If prosecuted by Federal Crown Counsel, the fine is considered a Federal fine receivable.

Federal Fines

Federal fines are fines imposed for convictions of Federal statutes. A federal fine can be paid forthwith or, where the accused has been granted time-to-pay the fine, is set up in the Accounts Receivable and Collection (ARC) System and tracked as a receivable. Payments on federal fines are receipted as revenue, and Court Services Branch Headquarters has responsibility for remitting all federal revenue to the federal government^{s.17}



If prosecuted by Provincial Crown Counsel, the fine is considered a Provincial fine receivable and is payable to the Minister of Finance.

Federal Contraventions Act Violation Tickets

Federal Contraventions Act Violation Tickets are issued by enforcement authorities under the authority of the *Federal Contraventions Act* pursuant to the Province's *Offence Act*. The *Contraventions Act*, *Application of Provincial Laws Regulations* enables the use of British Columbia's *Offence Act* for the prosecution of federal contraventions.

Federal Contraventions Violation Ticket numbers begin with "FC", allow only one count (offence), the 15% victim surcharge is included in the total fine amount and the tickets are bilingual. All business processes for Federal Contraventions Violation Tickets payments and disputes follow the same rules as used for all non-motor vehicle Violation Tickets.

Municipal Fines

Municipal fines are levied on convictions of Municipal by-laws. Agreements for handling municipal fines are negotiated individually for each municipality. If the local agreement is for the court to track municipal fines, they must be recorded and tracked through the Accounts Receivable and Collection System. All payments of municipal fines are trust money and are received according to Chapter 4.7, Municipal Fines.

Civil Fines

Fines are occasionally imposed as a result of civil matters, such as contempt of court, and are treated as revenue to the Province.

Civil fines receivable are recorded and monitored in the *Accounts Receivable and Collection System* in the same manner as non-motor vehicle related fines.

Fisheries Tickets

Fisheries Tickets (VPT) may be issued for offences committed against the *Federal Fisheries Act* or for offences under British Columbia Sport Fishing Regulations, 1996, or other regulations. If the fisheries VPT is issued by a provincial Conservation Officer, the fine becomes provincial revenue, and if the fisheries VPT is issued by a federal Fishery Officer, the fine becomes federal revenue. This is indicated at the bottom of the fisheries VPT. The enforcement officer will tick the appropriate box indicating whether the fine is provincial or federal revenue. Payments on VPTs can only be accepted at courthouses. Provincial Conservation Officers, federal Fishery Officers, Service BC offices (previously Government Agents) and ICBC are unable to take payments on VPTs.

The Court Copy (white copy) of all fisheries VPT's are brought to court for swearing by enforcement officers and, after being sworn, are to be filed alphabetically by court date.

Chapter 2.2 Priority of Payment

Overview

This section contains information on the sequence in which payments for restitution, victim surcharges, and fines must be received.

Payment Sequence

When a person has been ordered to pay multiple penalties, registry staff must first apply partial payments to unpaid restitution that is payable through the court. Then, per Section 734.8(5) of the Criminal Code, partial payments must be applied in the following order:

1. To outstanding federal victim surcharges (imposed prior to October 24, 2013 and imposed on offences committed on/after July 22, 2019); and
2. To outstanding fines.

The person **may** have to make a payment in a different sequence when:

- the court orders that payments must be made in a different sequence, or
- the date of a penalty becomes payable in a different sequence than above.

When a person has more than one fine and/or victim surcharge outstanding and makes a payment without instructing which fine and/or victim surcharge to make the payment against, the payment will be received against the file that has been outstanding for the longest period of time.

Chapter 2.3 - Setting Up Fine Receivables

Overview

Prior to setting up a fine or victim surcharge receivable, registries should familiarize themselves with the different types of accounts receivable in [Chapter 2.1, Types of Fines](#).

This section contains information and procedures for setting up new receivables for provincial fines, federal fines and/or victim surcharges, municipal fines and civil fines in the *Accounts Receivable and Collection (ARC) System*.

New Fine Receivables

New court fines and victim surcharges are entered on a *Fine Order and/or Notice of Victim Surcharge* (PCR 934 (JUS PCR116)) and must be data entered as a receivable in the *Accounts Receivable and Collection* (ARC) System. Civil fines are entered on a court order and must also be entered into ARC as a receivable.

The JUSTIN *Accounting Reconciliation Court List Report* (JCSR0029) lists all criminal fines, victim surcharges and restitution orders that were imposed on a specific date. Accounting Clerks are responsible for obtaining the JCSR0029 and ensuring that all listed files are input into the appropriate financial system (also see [Chapter 4.4 Restitution and Compensation](#)).

s.17 It is recommended that new fines, victim surcharges and restitution orders be data entered on a basis, but if this is not possible, on at least as.17

Managers/Supervisors are responsible for developing and communicating a registry process to ensure that Accounting Clerks receive all information with regard to new fines, victim surcharges and restitution orders, and are required to check the JUSTIN *Accounting Reconciliation Court List Report* (JCSR0029) during s.17 balancing (see [Chapter 1.6 s.17 Balancing, Reconciliation Court Activity to Accounting Clerk Data Entry](#)).

Procedure - Setting Up a Fine Receivable

To set up a new court fine or victim surcharge receivable in ARC, the Accounting Clerk must do the following:

1. Obtain the JUSTIN Accounting Reconciliation Court List Report (JCSR0029) for one court date.
2. Confirm that all Fine Order and/or Notice of Victim Surcharges (PCR 934 (JUS PCR116)) for the same court date have been obtained.
3. Enter each new receivable into ARC. Depending on the act or offence type and who prosecuted the file, use the ARC type, pay to, review reason and review date fields indicated on the [Accounts Receivable Reference Guide](#) (also refer to the [ARC User Manual, Chapter 2, Enter a Fine](#) for detailed procedures)



To determine if an act or offence is part of ICBC's Refuse to Issue (RTI) program (where ICBC will refuse to issue a drivers licence and/or insurance renewal for overdue receivables), refer to the "Motor Vehicle Related?" column of the ARC Offence/Charge Table). Non-disputed Violation Tickets must **NOT** be set up as court receivables in ARC as they are receivables of the Insurance Corporation of British Columbia (ICBC).

4. Place a tick mark next to each fine and/or victim surcharge on the JCSR0029 to indicate that it has been data entered in to ARC.



If a fine and/or victim surcharge was paid forthwith, the receipt number and "Paid f/w" should be noted on the JCSR0029.

5. Data enter all new civil fine orders into ARC.
6. After data entry is complete, attach all data entered PCR 934 (JUS PCR116) and civil fine orders to an Accounts Receivable and Collection System (ARC) Batch Ticket (ADM 202). Write the number and value of new fines entered, then sign and date the ADM 202.
7. Data enter all new restitution orders listed on the JCSR0029 (see detailed procedures in Chapter 4.4 Restitution and Compensation, Entering Restitution Orders in CTAS).
8. Verify that each fine, victim surcharge and restitution order listed on the JCSR0029 has a tick to indicate that it has been data entered into ARC or CTAS.
9. Hold the ADM 202 (with supporting orders attached) and the JCSR0029 until balancing at the^{s.17}

Refer to Chapter 1.6 s.17 Balancing, Batch Tickets for Receivables and Chapter 1.6 s.17
s.17 Balancing, Reconciling Court Activity to Accounting Clerk Data Entry for information on
s.17 balancing.

ARC Accounts Receivable Reference Guide

Chapter 2.4 - Receiving Fine Payments

Overview

Payments on court imposed fines and/or victim surcharges may be taken as time-to-pay fines, forthwith fines, or foreign fines.

This section contains information on:

- [Payments on Fine and/or Victim Surcharge Receivables](#)
- [Entering Non-Cash Payments on Fines and/or Victim Surcharge Receivables](#)
- [Forthwith Payments on Fines and/or Victim Surcharges](#)
- [Payments on Non-Disputed Violation Tickets](#)
- [Payments on Fisheries Tickets](#)
- [Foreign Fine Payments](#)

This section also describes procedures for the following:

- [Procedure – Receiving Payments on Fine and/or Victim Surcharge Receivables](#)
- [Procedure - Entering Default Payments on Fine and/or Victim Surcharge Receivables](#)
- [Procedure – Entering Non-Cash Payments on Fine and/or Victim Surcharges](#)
- [Procedure – Receiving Forthwith Payments on Fines and/or Victim Surcharges](#)
- [Procedure – Receiving Payments on Non-Disputed Violation Tickets](#)
- [Procedure – Receiving Payments Before Court on Fisheries Tickets](#)
- [Procedure – Receiving Payments After Court on Fisheries Tickets](#)
- [Procedure – Receiving Foreign Fine Payments on Fine and/or Victim Surcharge Receivables](#)
- [Procedure – Receiving Foreign Fine Payments from Service BC Offices](#)
- [Procedure – Receiving Foreign Fine Payments on Fisheries Tickets Before Court](#)
- [Procedure – Receiving Foreign Fine Payments on Fisheries Tickets After Court](#)

Refer to [Chapter 4.7, Municipal Fines, Receiving Payment](#) for information on receiving payments on municipal fines.

Payments on Fine and/or Victim Surcharge Receivables

All new fines should be set up as receivables before payment is taken. Refer to Chapter 2.3 Setting Up Fine Receivables.

Payment may be receipted on any federal victim surcharge that was imposed before October 24, 2013 or that was imposed for an offence that was committed on/after July 22, 2019 (also refer to Chapter 2.1 Types of Fines, Victim Surcharges for information on the federal victim surcharge).

Procedure – Receiving Payments on Fine **and/or Victim Surcharge** Receivables

See Chapter 4.7 Municipal Fines, Receiving Payment for procedures on receipting payments for municipal bylaw fines.

The Accounting Clerk must complete the following procedure to receive payment on court imposed fines and victim surcharges.

1. Pull the case file or source document.
 2. Locate the receivable record in the *Accounts Receivable and Collection (ARC) System*.
 3. From the *ARC File Number Enquiry* screen, press “C” (Cash Pay) to receipt the payment (refer to the *ARC User Manual*, Chapter 2, Enter a Payment in Name Enquiry and/or Chapter 2, Enter a Payment in File Number Enquiry).
 4. Imprint the receipt information onto the case file or source document and the *Accounts Receivable and Collection (ARC) Batch Ticket (ADM 202)* for “Reg Payments”.
 5. Give the receipt to the payer, or place it in the case file if payment was received by mail.
 6. Place the money in the cash drawer. Hold the files until balancing at s.17
- s.17 Refer to Chapter 1.6 s.17 Balancing for s.17 balancing and cash deposit procedures.

Entering Non-Cash Payments on Fines and/or Victim Surcharge Receivables

The balance owing on a fine and/or victim surcharge receivable can be reduced by applying non-cash payment. Examples of when these are done are when an accused serves default time in lieu, to record a foreign payment, to reflect a write-off etc.

The information regarding non-cash receivable “payments” that can be performed from the *Accounts Receivable and Collection System (ARC) File Number Enquiry* screen, using the “P” (Pay) function can be found as follows:

- D (Default Payment) (see Procedure - Entering Default Payments on Fines and/or Victim Surcharge Receivables, below)
- R (Regular Payment) (see Procedures - Entering Non-Cash Payments on Fines and/or Victim Surcharges, below)
- F (Foreign Payment) see [Chapter 2.4 Receiving Fine Payments, Foreign Fine Payments](#)
- W (Written-Off) see [Chapter 2.8 Write-offs](#)

Procedure - Entering Default Payments on Fine and/or Victim Surcharge

It is only possible to serve default time for fines related to federal statutes. A Warrant of Committal – In Default ([PCR 893](#)) is the document used to record default time that is served in lieu of paying the financial penalty. Information regarding applications to serve default time and to process a PCR 893 can be found in the [Criminal Case Processing Manual, Chapter 7.5 Fine Orders](#).

If an application for default time is made to the court that results in a PCR 893 being ordered, the registry clerk will make the appropriate entries in JUSTIN (per the [Criminal Case Processing Manual, Chapter 7.5 Fine Orders](#)) then forward the documentation to the accounting section for processing.

If a judge orders a fine and then orders that default time be served in lieu of payment, the registry clerk will produce a Fine Order and/or Notice of Victim Surcharge (PCR 116) and a PCR 893. The PCR 116 must be used to establish a new receivable (see [Chapter 2.3 - Setting Up Fine Receivables](#)) and the PCR 893 must be used to apply the default payment in the *Accounts Receivable and Collection (ARC) System*.

When a court file requiring a Warrant of Committal – In Default (PCR 893) is received, the Accounting Clerk must:

1. Locate the receivable record in the *Accounts Receivable and Collection (ARC) System* and confirm the unpaid amount to be served.

2. If required, use the Days in Default Table ([PCR 821](#)) to convert the outstanding amount to days and complete any further information required on the PCR 893.
 3. Make a photocopy of the PCR 893.
 4. Return the original PCR 893 and court file to the registry clerk for processing.
 5. From the ARC File Number Enquiry screen, press “P” (Pay) and “D” (Default Payment), enter the payment details and enter “default time served” in the comment field.
 6. Record the default payment on the Accounts Receivable and Collection (ARC) System Batch Ticket ([ADM 202](#)) and attach the photocopy of the PCR 893.
 7. Put the ADM 202 aside until balancing at [s.17](#) Refer to Chapter 1.6 [s.17](#)
- [s.17](#) Balancing for [s.17](#) balancing and cash deposit procedures.

Procedure – Entering Non-Cash Payments on Fine and/or Victim Surcharges

An Accounts Receivable and Collection (ARC) System “Regular Payment” is used to decrease the balance of a receivable in ARC when no money is receipted (i.e. money will have been receipted on a prior day). For example, this payment type may be used to reflect a forthwith payment that should have been applied against the receivable record, or when CSB HQ advises that a payment did not interface from the Insurance Corporation of British Columbia, etc. Supporting documentation and a receipt number (from the original cash payment) is required for all regular payments.

To apply a non-cash “Regular Payment” on a fine receivable, the Accounting Clerk must:

1. Pull the case file or source document.
2. Locate the receivable record in the *Accounts Receivable and Collection (ARC) System*.
3. From the *ARC File Number Enquiry* screen, press “P” (Pay) and “R” (Regular Payment), then enter the payment details.



The original payment date, receipt number and an appropriate explanation should be made in ARC and in the case file or on the source document.

4. Record the regular payment on the *Accounts Receivable and Collection System (ARC) Batch Ticket (ADM 202)* for “Reg Payments”.
 5. Hold the files until balancing at [s.17](#) Refer to [Chapter 1.6 s.17](#)
- [Balancing](#) for [s.17](#) balancing and cash deposit procedures.

Forthwith Fine Payments

A forthwith payment is made immediately following a court appearance where no time-to-pay is given on a fine and/or victim surcharge (i.e. the payment is due immediately).

As forthwith matters come straight out of court and receivable records will not yet have been data entered into ARC, forthwith payments do not affect the receivable totals and an *Accounts Receivable and Collection System (ARC) Batch Ticket* (ADM 202) is not required.



For forthwith payments, the file or fine and/or victim surcharge information must arrive from the court before payment can be processed.

Refer to [Chapter 4.7 Municipal Fines](#) for procedures on receipting forthwith municipal bylaw fines.

Procedure – Receiving Forthwith Payments on Fines and/or Victim Surcharges

The Accounting Clerk must complete the following procedure to receive forthwith payments on fines and/or victim surcharges:

1. Pull the related case file or source document.
 2. Check the amount of payment against the documentation.
 3. Receipt the forthwith payment through the *Accounts Receivable and Collection System* (ARC) cash register (refer to the [ARC User Manual, Chapter 1](#), Cash Register Payments), using the following ARC cash register code:
 - "RPCF" for a forthwith provincial fine payment;
 - "RPFF" for a forthwith federal fine payment; or
 - "RPV" for a forthwith federal victim surcharge payment.
 4. Imprint the receipt information onto the case file or source document.
 5. Give the receipt to the payer.
 6. Place the money in the cash drawer. Hold the files until balancing at s.17
- s.17 Refer to [Chapter 1.6 s.17](#) [Balancing](#) for s.17 balancing and cash deposit procedures.



It is recommended that the court registry establish a method of recording and tracking forthwith payments. This information should be used so that fines and/or victim surcharges paid forthwith are not also mistakenly set up as court receivables. A record of forthwith payments can also be used when reconciling the completed court list to receivables entered into ARC (see [Chapter 1.6 s.17](#) [Balancing, Reconciling Court Activity to the Action Required in ARC](#)).

Payments on Non-Disputed Violation Tickets

Payments on non-disputed Violation Tickets can be accepted as a courtesy to the client, but are not entered as court receivables in the *Accounts Receivable and Collection System* (ARC).

Procedure – Receiving Payments on Non-Disputed Violation Tickets

Note: When a non-disputed *Violation Ticket* is paid within 30 days of the ticket date, the fine amount is reduced by \$25.

The Accounting Clerk must complete the following procedure to receive payments on non-disputed *Violation Tickets*:

1. Make a photocopy of the *Violation Ticket* (VT).



If the client does not have a copy of the VT with them, they should be referred to the Insurance Company of British Columbia (ICBC) to make the payment.

2. Locate the VT record in the *Violation Ticket and Receivable* (VT&R) portion of the *Accounts Receivable and Collection System* (ARC) or, if the VT cannot be found, enter a skeleton ticket for the full amount of the VT.
3. While the VT is displayed on the ARC screen, receipt the payment by pressing “C” (Cash Pay) (refer to the *ARC User Manual, Appendix A*, Violation Ticket Flowchart and Tip Sheet for detailed procedures).
 - a. If the payment is received within 30 days of the ticket date, the payment should be for the fine amount, less \$25.
 - b. If the payment is received 30 days after the ticket date, the payment should be for the full amount of the fine, as displayed on the ticket.
4. Imprint the receipt information onto the photocopy of the VT and the *Accounts Receivable and Collection System* (ARC) *Batch Ticket* (ADM 202) for “VT Payments”.
5. Give the receipt to the payer.
6. Place the money in the cash drawer. Hold the imprinted photocopy of the VT until balancing at s.17 Refer to Chapter 1.6 s.17 Balancing for s.17
- s.17 balancing and cash deposit procedures.
7. File the imprinted photocopy of the VT in a central file for VT payments.

Payments on Fisheries Tickets

Money received as payment on *Fisheries Tickets* (VPT) can be receipted as provincial revenue or federal revenue, depending on the offence (i.e. the federal *Fisheries Act*, the provincial *British Columbia Sport Fishing Regulations*, etc) and whether the “Federal Revenue” or “Provincial Revenue” box at the bottom of the ticket is ticked.



Partial payments from clients should not be accepted; all fisheries VPTs must be paid in full.

When a person comes into a registry to pay a fisheries VPT, determine if the matter has been heard in court. Fisheries VPTs can be paid:

Before court	If the fisheries VPT is paid before the court date, the money received is considered voluntary payment and is received as a forthwith fine. See <u>Procedure – Receiving Payments Before Court on Provincial and Federal Fisheries Voluntary Penalty Tickets</u> (below) for procedures.
After court	If the accused appears in court and is found guilty, the fisheries VPT must be entered in the <i>Accounts Receivable and Collection System</i> (ARC) as a court receivable. Payment on the fisheries VPT receivable is received the same as any provincial or federal fine. See <u>Procedure – Receiving Payments After Court on Provincial and Federal Fisheries Tickets</u> (below) for procedures.
Before court at a foreign location	If a registry receives a payment on behalf of another registry, and the ticket has not yet been to court, ensure a <i>Warrant of Committal Upon Conviction - In Default</i> (PCR 893) is not issued on a ticket that has already been paid. Refer to <u>Chapter 2.4 Receiving Payments on Fines and/or Victim Surcharges, Foreign Fine Payments, Procedure – Receiving Foreign Fine Payments on Fisheries Tickets Before Court</u> .
After court at a foreign location	If the accused has appeared in court and was found guilty, the fisheries VPT should have been entered into ARC as a court receivable. Refer to <u>Chapter 2.4 Receiving Payments on Fines and/or Victim Surcharges, Foreign Fine Payments, Procedure – Receiving Foreign Fine Payments on Provincial and Federal Fisheries Tickets After Court</u> .

Procedure – Receiving Payments Before Court on Fisheries Tickets

The Accounting Clerk must complete the following procedures to receive payment on a fisheries *Voluntary Penalty Ticket* (VPT) that has not been heard in court:



Partial payments from clients should not be accepted; all fisheries VPTs must be paid in full.

1. Pull the Court Copy (white copy) of the fisheries VPT.



If the court registry has not received the Court Copy (white copy) of the fisheries VPT, registry staff can accept payment per the procedures below, but must retain a photocopy of the Accused Copy (blue) of the ticket for audit purposes. After accepting payment, the registry must contact the enforcement officer to advise that a payment has been made and to request the Court Copy (white copy) of the ticket. After the Court Copy (white copy) of the fisheries VPT has been presented and sworn, it must be entered into JUSTIN and updated as being paid prior to court.

2. Receipt the payment through the *Accounts Receivable and Collection System* (ARC) cash register (refer to the *ARC User Manual, Chapter 1, Cash Register Payments*).



If the "Provincial Revenue" box at the bottom of the fisheries VPT is ticked, receipt the payment as a forthwith provincial payment (ARC code "RPCF"). If the "Federal Revenue" box at the bottom of the fisheries VPT is ticked, receipt the payment as a forthwith federal payment (ARC code "RPFF").

3. Imprint the receipt information onto the Court Copy (white copy) of the fisheries VPT.
4. Phone the enforcement officer's office (indicated on the reverse side of the fisheries VPT) to advise that a payment has been receipted, and provide the fisheries VPT number, accused name, payment amount, receipt number and court location.
5. Give the receipt to the payer.
6. Place money in the cash drawer. Hold the files until^{s.17}
- s.17 Refer to Chapter 1.6 s.17 Balancing for s.17 and cash deposit procedures.
7. Ensure that the VPT record in JUSTIN is updated as being paid prior to court.
8. Send a photocopy of the imprinted fisheries VPT to the enforcement officer's office, using the address that is indicated on the reverse side of the ticket.
9. Retain the imprinted *Court Copy* (white copy) of the fisheries VPT for audit purposes.

Procedure – Receiving Payments After Court on Fisheries Tickets

The Accounting Clerk must complete the following procedures to receive payment on a fisheries *Voluntary Penalty Ticket* (VPT) that has been heard in court:



Partial payments from clients should not be accepted; all fisheries VPTs must be paid in full.

1. Pull the court file to obtain the Court Copy (white copy) of the fisheries VPT.
2. Locate the receivable record in the *Accounts Receivable and Collection System* (ARC) .
3. From the *ARC File Number Enquiry* screen, press "C" (Cash Pay) to receipt the payment (refer to the *ARC User Manual, Chapter 2, Enter a Payment in Name Enquiry* and/or *Chapter 2, Enter a Payment in File Number Enquiry*).

4. Imprint the receipt information onto the Court Copy (white copy) of the fisheries VPT and the *Accounts Receivable and Collection System (ARC) Batch Ticket (ADM 202)* for "Reg Payments".
5. Phone the enforcement officer's office (indicated on the reverse side of the fisheries VPT) to advise that a payment has been receipted, and provide the fisheries VPT number, accused name, payment amount, receipt number and court location.
6. Give the receipt to the payer.
7. Place money in the cash drawer. Hold the files until s.17
- s.17 Refer to Chapter 1.6 s.17 Balancing for s.17 and cash deposit procedures.
8. Ensure that the VPT record in JUSTIN is updated as being paid.
9. Send a photocopy of the imprinted fisheries VPT to the enforcement officer's office, using the address that is indicated on the reverse side of the ticket.
10. Retain the imprinted Court Copy (white copy) of the fisheries VPT for audit purposes.

Refer to Chapter 2.4, Receiving Payments on Fines and/or Victim Surcharges, Foreign Fine Payments for procedures on receiving foreign fine payments on provincial and federal fisheries VPTs before and after court.

Foreign Fine Payments

This section contains procedures for receiving foreign fine payments:

- on fine and/or victim surcharge receivables
- from Service BC Offices
- on provincial and federal fisheries Voluntary Penalty Tickets before court
- on provincial and federal fisheries Voluntary Penalty Tickets after court

When a person comes into a registry to pay a fine and/or victim surcharge and the records are held at a different registry, the payment is called a foreign fine payment. The registry that holds or “owns” the fine record is the originating/owner registry. The registry that is performing the payment transaction is the foreign/transaction registry.

Clients can make restitution and bail payments from a foreign location, against files at originating registries. Procedures for these two foreign trust payments can be found at [Chapter 4.4 Restitution and Compensation, Receiving Payment](#), Procedure – Receiving Foreign Restitution Payment and [Chapter 4.5 Bail, Receiving Payment](#), Procedure – Receipting Foreign Bail Payment.

Insurance Corporation of British Columbia (ICBC) points of service, Service BC offices, Revenue Services of British Columbia (RSBC) and other court registries can receipt court fine and/or victim surcharge payments on a originating/owner registry's behalf.

s.17

The *ARC Foreign Fine Payment Listing* report is a list of court fine payments that have been accepted by ICBC, RSBC and other court registries (refer to [Chapter 2.6 Reports, Foreign Fine Payment Listing](#)).

Procedure – Receiving Foreign Fine Payments on Fine and/or Victim Surcharge Receivables

Refer to [Chapter 4.7 Municipal Fines, Receiving Payment](#), Procedure – Receiving Foreign Fine Payments on Municipal Fines for information regarding municipal foreign fine payments.

To receive a payment on a fine and/or victim surcharge receivable that is held at another court registry, the Accounting Clerk must:

1. Locate the receivable record in ARC.
2. From the *ARC File Number Enquiry* screen, press “C” (Cash Pay) to receipt the payment (refer to the *ARC User Manual*, [Chapter 2, Enter a Payment in Name Enquiry](#) and/or [Chapter 2, Enter a Payment in File Number Enquiry](#)).
3. Imprint the receipt information onto the *Accounts Receivable and Collection (ARC) Batch Ticket (ADM 202)* for “Other Court Payments”.
4. Give the receipt to the payer.

5. Place the money in the cash drawer. Hold the files until^{s.17}
 s.17 Refer to Chapter 1.6 s.17 Balancing for s.17 balancing and cash deposit procedures.

Whereas a receivable payment processed by an owner registry is immediately updated in the *Accounts Receivable and Collection (ARC) System*, foreign fine payments processed by a foreign/transaction registry will not update the ARC receivable record until the following s.17
 s.17

Procedure – Receiving Foreign Fine Payments from Service BC Offices

Service BC (SBC) offices can use their access to the Insurance Corporation of British Columbia's (ICBC) system to apply payments on Refuse to Issue (RTI) fines (i.e. motor vehicle related fines, *Liquor Control and Licensing Act* fines issued to individuals on violation tickets and Transit Conduct Regulation Act fines). RTI payments are posted to the *Accounts Receivable and Collection System (ARC)* through the interface with ICBC.

SBC offices can accept payments on non-RTI court fines and/or victim surcharges, but are required to first telephone the court registry to confirm the court file number and outstanding balance. Non-RTI payments are taken via the SBC system, and the revenue is sent to Court Services Headquarters via a s.17 journal voucher.

When a person attends a SBC office to pay a non-RTI court fine, the following procedures must be completed at the SBC office and at the originating/owner registry to receive the payment.

The Clerk at the SBC office must:

1. Telephone the registry that holds the records to verify the location of the originating/owner registry, the court file, the amount and type of fine, and the name of the person who accepts the payment information.



s.15

2. Accept the payment and give the transaction receipt to the payor .
3. Provide the payment information (receipt number, amount paid etc) to the originating registry via telephone.
4. Forward the SBCs.17 "Batch Control Sheet" to the originating registry.



A summary report of s.17 court payments taken at SBC offices is sent to CSB Headquarters to support the s.17 journal voucher done to transfer payments received from SBC to CSB.

When a telephone call is received from a Service BC (SBC) office for a foreign fine payment, the Accounting Clerk at the originating/owner registry must:

1. Pull the case file or source document.
2. Record the following on a foreign fine payment log that includes the following information:
 - name of the accused;
 - case file or source document number;
 - receipt number;
 - amount paid;
 - SBC office location;
 - name of person receiving the call;
 - name of person calling from the SBC office;
 - date.
3. Locate the receivable record in the *Accounts Receivable and Collection System* (ARC) and receipt the payment using the "P" (Pay), "F" (Foreign Payment) function.



Use the court location code for the location of the SBC office. For example, the most common SBC offices that take court fine payments are:

- Ganges - 10614
- Ucluelet - 11814
- Bella Coola - 20084
- Atlin - 56914
- Dease Lake - 57414
- Ft St James - 57614

For additional location codes, refer to Appendix D: ARC Location Codes: Numerical and Alphabetical.

4. Record the payment amount on the *Accounts Receivable and Collection System* (ARC) *Batch Ticket* (ADM202) for "Foreign Fine Payments".
5. File the case file or source document in a holding file until the ^{s.17} *Batch Control Sheet* arrives from the SBC office.
6. On receiving the ^{s.17} *Batch Control Sheet*, pull the case file or source document from the holding file. Check the ^{s.17} *Batch Control Sheet* to ensure that all the information is correct, initial it, and staple it to the case file or source document. Check to see if ARC has been updated with the correct information.
7. Re-file the case file or source document.
8. Review the holding file or foreign fine payment log to ensure that each "Revenue Management System – ^{s.17} *Batch Control Sheet*" has been received, completed, and filed. Any foreign fine payments outstanding for ^{s.17} must be followed up immediately.

Procedure – Receiving Foreign Fine Payments on Provincial and Federal Fisheries Tickets Before Court

When a person comes into a registry to pay a fisheries *Voluntary Penalty Ticket* (VPT), determine if the matter has been heard in court. If the matter has not been to court and the

records are held in another court registry, the following procedures must be completed at the foreign/transaction registry and originating/owner registry to receive the payment:



Partial payments from clients should not be accepted; all fisheries VPTs must be paid in full.

The Accounting Clerk at the foreign/transaction registry must:



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1. Phone the registry that holds the records (indicated on the front of the fisheries VPT) to verify the location of the originating/owner registry and the amount and type of fine, then obtain the name of the person who accepts the payment information.
2. Photocopy the Accused Copy (blue copy) of the fisheries VPT.



If the originating/owner registry indicates that they have not received the *Court Copy* (white copy) of the fisheries VPT, the foreign/transaction registry must fax the imprinted photocopy of the fisheries VPT (from step 4, below) to the originating/owner registry immediately after payment is receipted.

3. Complete a *Foreign Fine Payment Advice* (ADM 013). For information on completing the ADM 013, see Chapter 8 - Forms.
4. Receipt the payment in the *Accounts Receivable and Collection System* (ARC) cash register (refer to the *ARC User Manual*, Chapter 1, Cash Register Payments).



If the “Provincial Revenue” box at the bottom of the ticket is ticked, receipt the payment as a forthwith provincial payment (ARC cash register code “RPCF”). If the “Federal Revenue” box at the bottom of the ticket is ticked, receipt the payment as a forthwith federal payment (ARC cash register code “RPFF”).

5. Imprint the receipt information onto the photocopy of the fisheries VPT and both copies of the ADM 013.
6. Give the receipt to the payer.
7. Advise the originating/owner registry of the receipt number issued.
8. Forward the original copy of the ADM 013 to the originating/owner registry. Keep the yellow copy in the *Foreign Fine Payment Advice* book.
9. Place money in the cash drawer. Hold the files until ^{s.17}
- s.17 Refer to Chapter 1.6 s.17 *Balancing* for s.17 balancing and cash deposit procedures.
10. Retain the imprinted photocopy of the fisheries VPT in a central foreign payments file for audit purposes.

The Accounting Clerk at the originating/owner registry must:

1. When a telephone call is received for a foreign fisheries *Voluntary Penalty Ticket* (VPT) payment, pull the Court Copy (white copy) of the ticket or the court file.



If the court registry has not received the Court Copy (white copy) of the fisheries VPT, registry staff can accept payment per the procedures below but, when contacting the enforcement officer to advise that a payment has been made, must request the Court Copy (white copy) of the ticket. After the Court Copy (white copy) of the fisheries VPT has been presented and sworn, it must be entered into JUSTIN and updated as being paid prior to court.

2. Record the following on a foreign fine payment log that includes the following information:
 - name of the accused;
 - fisheries VPT number or case file number;
 - receipt number;
 - amount paid;
 - foreign/transaction location;
 - name of person receiving the call;
 - name of person calling from the foreign/transaction registry;
 - date.
3. Phone the enforcement officer's office (indicated on the reverse side of the ticket) to advise that a payment has been receipted, and provide the fisheries VPT number, accused name, payment amount, receipt number and court location.
4. Ensure that the VPT record in JUSTIN is updated as being paid prior to court.
5. File the Court Copy (white copy) of the fisheries VPT or court file in a holding file until the ADM 013 arrives from the foreign/transaction registry.
6. On receiving the ADM 013, pull the Court Copy (white copy) copy of the fisheries VPT or court file from the holding file. Check the ADM 013 to ensure that all the information is correct, initial it, and staple it to the Court Copy (white copy) of the fisheries VPT or case file.
7. Send a photocopy of the fisheries VPT and imprinted ADM 013 to the enforcement officer's office, using the address that is indicated on the reverse side of the ticket.
8. Re-file the Court Copy (white copy) of the fisheries VPT or court file.



The originating/owner registry should only accept the ADM 013 as legitimate if it has been imprinted by ARC at the foreign/transaction registry.

9. Review the holding file or foreign fine payment log to ensure that each ADM 013 has been received, completed, and filed. Any foreign fine payments outstanding for more than a week must be followed up immediately.

Procedure – Receiving Foreign Fine Payments on Provincial and Federal Fisheries Tickets After Court

When a person comes into a registry to pay a fisheries *Voluntary Penalty Ticket* (VPT), determine if the matter has been heard in court. If the accused has appeared in court and was found guilty,

the fisheries VPT should have been entered in the *Accounts Receivable and Collection System* (ARC) as a court receivable. Payment on the fisheries VPT is then received the same as any provincial or federal foreign fine payment is received.



Partial payments from clients should not be accepted; all fisheries VPTs must be paid in full.

The Accounting Clerk at the foreign /transaction registry must:

1. Locate the court receivable record in ARC.
2. Photocopy the Accused Copy (blue copy) of the fisheries VPT.



If the client does not have the Accused Copy (blue copy) of the fisheries VPT, the foreign/transaction registry must take a screen print of the receivable record in ARC, imprint the receipt information on the screen print and retain it in a central foreign payment file for audit purposes.

3. From the ARC *File Number Enquiry* screen, press “C” (Cash Pay) to receipt the payment (refer to the *ARC User Manual*, [Chapter 2, Enter a Payment in Name Enquiry](#) and/or [Chapter 2, Enter a Payment in File Number Enquiry](#)).
4. Imprint the receipt information on the photocopy of the ticket and onto the *Accounts Receivable and Collection* (ARC) *Batch Ticket* ([ADM 202](#)) for “Other Court Payments”.
5. Give the receipt to the payer.
6. Place money in the cash drawer. Hold the files until ^{s.17}.
7. Retain the imprinted photocopy of the fisheries VPT for audit purposes.

Thes.¹⁷ the foreign payment is taken, the payment details will appear on the originating/owner registry’s *ARC Foreign Fine Payment Listing* report.

The Accounting Clerk at the originating/owner registry must:

1. Pull the Court Copy (white copy) of the fisheries VPT or court file.
2. Record the foreign payment details in the Court Copy (white copy) of the fisheries VPT or case file.
3. Phone the enforcement officer’s office (indicated on the reverse side of the ticket) to advise that a payment has been receipted, and provide the fisheries VPT number, accused name, payment amount, receipt number and court location.
4. Ensure that the VPT record in JUSTIN is updated as being paid.
5. Send a photocopy of the fisheries VPT and foreign payment details to the enforcement officer’s office, using the address that is indicated on the reverse side of the ticket.

Re-file the Court Copy (white copy) of the fisheries VPT or court file.

Chapter 2.5 - Fine Collection

Overview

All court receivables in the *Accounts Receivable and Collection (ARC) System* must have a “review reason” and a “review date”; these prompt registry staff to review the file and/or take action on the appropriate date. The action that is taken on a court receivable is determined by the type of fine receivable.



Fines with default provisions are also subject to collection enforcement before an application by Crown to issue a *Warrant of Committal* (PCR 026) can be made.

Per the Offence Act Section 105 and Criminal Code of Canada Section 683(5)a, during an appeal and unless the court orders otherwise, the obligation to pay a fine is not suspended. If an appeal results in a fine amount being eliminated, the payment can be refunded via a Request for Refund of Revenue.

Information regarding follow-up action for fee receivables such as Hearing Day/Examination Room Fees, videoconferencing fees and photocopy/fax fees is included in 3.2 Provincial Revenue.

Information regarding the follow-up action to be taken on restitution and municipal fines is in Chapter 4.4 Restitution and Compensation, Follow-up Action and Chapter 4.7 Municipal Fines, Follow-up Action.

Refer to Chapter 2.6, Reports – Account Status Exception Report, the ARC Accounts Receivable Reference Guide and the ARC User Manual for procedures on how to update the receivable record in ARC.

This section describes procedures for collecting the following accounts receivable:

- Provincial Receivables
 - Collection of Refuse to Issue (RTI) Fines and/or Victim Surcharges Payable to the Provincial Government
 - Collection of Non-RTI Fines and/or Victim Surcharges Payable to the Provincial Government
- Federal Fines
- Municipal Fines
- Civil Fines
- Fisheries Voluntary Payment Tickets

Also included are two reference documents which provide detailed procedures on monitoring and updating fine receivables recorded in ARC:

- ARC Accounts Receivable Transaction Type and Review Reason Table

- ARC Accounts Receivable Reference Guide

Collection of Provincial Receivables

Collection of Refuse to Issue Fines and/or Victim Surcharges Payable to the Provincial Government

The Insurance Corporation of British Columbia (ICBC) has the Refuse to Issue (RTI) program, where the issuance or renewal of a drivers licence and vehicle licence/licence plate will be refused for outstanding debt. When an RTI court fine and/or victim surcharge is entered into the *Accounts Receivable and Collection (ARC) System* with a driver's licence number, it will interface to the ICBC system and ICBC is responsible for the collection enforcement. ICBC will RTI on:

- overdue *Liquor Control and Licensing Act* offences issued to individuals on violation tickets;
- overdue Transit Conduct Regulation fines;
- overdue motor vehicle related *Criminal Code* fines and/or the associated federal victim surcharges (Note: ICBC can refuse to issue, but the fine must be paid at a court registry);
- overdue provincial motor vehicle related fines.



To confirm if an act or offence is part of ICBC's RTI program, refer to the "Motor Vehicle Related?" column of the [ARC Offence/Charge Table](#).

Collection of Non-Refuse to Issue Fines and/or Victim Surcharges Payable to the Provincial Government

Court Services Branch Headquarters (CSB HQ) is responsible for the collection of the following:

- non-Refuse to Issue (RTI) provincial fines;
- Liquor Control and Licensing Act fines NOT issued on Violation Tickets; and
- Liquor Control and Licensing Act fines issued to companies or organizations on Violation Tickets. (Note: collection action for *Liquor Control and Licensing Act* fines issued on Violation Tickets to individuals is described in the previous section.)



Liquor Control and Licensing Act fines issued on Violation Tickets to individuals are part of the ICBC's RTI program, as described in the previous section.

There is no collection activity required by registry staff.

All overdue non-RTI fines payable to the provincial government are referred to Revenue Services of British Columbia (RSBC) for collection activity. Overdue fines that have been overdue for more than ^{s.17} are sent in an electronic file to RSBC, and are loaded into the Revenue Management System (RMS) so that collection activity can begin.

Collection activity taken by RSBC includes ^{s.15; s.17}
^{s.15; s.17}

). While collection action is being taken by RSBC, both RSBC and court registries can accept payments from clients, but only court registries can grant time to pay.

RSBC can accept payments from clients via cheque, credit card, electronic funds transfer, Service BC payments and CRA set offs. Payments are input into RMS, and RSBC sends a weekly listing of payments to CSB HQ. CSB HQ inputs all RSBC payments into the Accounts Receivable and Collection System (ARC) and the payments appear on each court registry's ARC Foreign Fine Payment Listing report (under payment location code "19999").

CSB HQ also reports court registry activity to RSBC. A^{s.17} file of all ARC payments (including regular payments, default payments, write offs, etc.) and ARC adjustments is sent to RSBC each^{s.17}, so that files in the RMS can be updated accordingly.

If a client contacts a court registry regarding an overdue non-RTI fine payable to the provincial government and/or a victim surcharge, registries should consider whether the file has been referred to RSBC. Some common inquiries to registries from clients regarding files at RSBC can be as a result of:

- timing issues with payments being entered into ARC, but the payment is still in the process of being loaded into RMS at the same time RSBC contacts the client.
- overpayments (i.e. resulting from a court registry accepting payment from a client at the same time CRA obtained a portion of a client's tax return).
- payments collected by RSBC being applied to the wrong count in ARC.

For inquiries regarding fines and/or victim surcharges referred to RSBC and regarding overpayments, requests for refunds, CRA set offs and ARC – RMS balance discrepancies contact: CSB.Finance@gov.bc.ca.

Collection of Federal Fines

There is no collection action required for federal fines by registry staff, collection enforcement of federal fines is the responsibility of the Federal Government.

Collection enforcement of federal fines is the responsibility of the Federal Government. Where a *Criminal Code*, *Controlled Drugs and Substances Act* or *Cannabis Act* fine and victim surcharge are imposed, the Federal Government will collect on the federal fine and Court Services Headquarters will refer the outstanding victim surcharge amount to Revenue Services of British Columbia.

The Insurance Corporation of British Columbia (ICBC) provides administrative services with respect to contraventions under the *Federal Contraventions Act* but the tickets are not part of the “refuse to issue” program or the “traffic reform incentive” (i.e. the fine amount is not reduced if paid within 30 days). The Federal Government is responsible for the collection activity on the *Federal Contraventions Act Ticket* ticketed amount (i.e. the combined fine plus victim surcharge amount).

Refer to the *ARC Accounts Receivable Reference Guide* and the *ARC User Manual* for procedures on how to update the receivable record in ARC.

Collection of Municipal Fines

Agreements for collecting municipal fines are negotiated individually for each municipality. If an agreement has not been negotiated with the local municipality, unpaid municipal fines must be remitted back to the municipality for collection action. Refer to Chapter 4.7 Municipal Fines, Follow-up Action for detailed procedures.

Collection of Civil Fines

Fines are occasionally levied as a result of civil matters, such as contempt of court. All civil fines must be set up as receivables in the *Accounts Receivable and Collection System* (ARC). When payment is not made, Court Services must notify Legal Services to begin enforcement proceedings.

Collection of Fisheries Voluntary Payment Tickets

s.15

Chapter 2.6 - ARC Reports

Overview

This section contains information on the following reports:

- Foreign Fine Payment Listing
- Account Status Exception Report
- Accumulated s.17 Changes
- s.17 Totals

These reports are all automatically generated during system ^{s.17} processing of the *Accounts Receivable and Collection (ARC) System*. Refer to the ARC User Manual for instructions on how to print these reports.

Registries must check their report spool queue ^{s.17} and print and/or release reports.

Registries should make arrangements ^{s.15; s.17} to print their ^{s.17} reports in the event that they are unable to do so. These arrangements should be in place prior to such an event occurring.

Foreign Fine Payment Listing

The *Accounts Receivable and Collection (ARC) System Foreign Fine Payment Listing* is automatically produced^{s.17} and will appear on the court registry's print queue. The report lists all payments that were receipted by another office, against the registry's ARC receivable. The organizations that accept foreign fine payments, the payment types that they accept and the organization's ARC location code that will appear on the report is as follows:

OFFICE THAT CAN ACCEPT A FOREIGN FINE PAYMENT	TYPES OF PAYMENTS ACCEPTED	OFFICE'S ARC LOCATION CODE
<ul style="list-style-type: none">an Insurance Corporation of British Columbia point of service location	Refuse to Issue (RTI) fines and/or victim surcharges	00001
<ul style="list-style-type: none">Revenue Services of British Columbia	Non-RTI fines and/or victim surcharges	19999
<ul style="list-style-type: none">another registry	All fines and/or victim surcharges.	ARC location code of the receipting registry

Refer to 1.7 ^{s.17} Accounts Receivable Balancing for procedures for handling this report.

Account Status Exception Report

The *Account Status Exception Report* is used to assist registries in monitoring the status of fines and/or victim surcharges entered into the *Accounts Receivable and Collection (ARC) System*. Each registry has an *Account Status Exception Report* automatically generated for their location on a *17* basis. Registries are required to print the report and take the necessary action required, no less than *s.17*. The report provides a list of fines and/or victim surcharges that require a specific action by the registry. The action required is identified by the “review reason” and the “review date” indicates when the action is required.

Both the review reason and review date form part of the ARC record when a file is originally entered into ARC, and are revised when the status of a fine and/or victim surcharge is updated. The review reason and review date will default to the appropriate status and date wherever possible. Otherwise, the user is required to either override the default or enter the appropriate review reason and review date.

The *ARC Accounts Receivable Reference Guide* lists the various potential actions performed by registry staff and provides a user with the review reason/review date default or the appropriate override/entry required.

Overdue fines and/or victim surcharges that require action by registry staff will appear on the *Account Status Exception Report* once the review date is reached. For example, a fine payable to the provincial government that has no review date and an outstanding balance will appear on the report until a review date is determined and updated in ARC.

The Accounting Supervisor is responsible for reviewing the report and ensuring the appropriate action, as identified, is taken and/or the review reason and review date is updated.

Procedure – Processing the ARC Account Status Exception Report

When a new Account Status Exception Report is generated by ARC, the Accounting Clerk must:

1. Review each item listed on the report to determine if the file is provincial, federal or municipal, and if the review reason and/or review date is correct for the type of receivable (per the table below).
2. Correct any review reasons and/or review dates that are incorrect in ARC, and note the correction next to the record on the report.
3. Take the appropriate action (per the *ARC Accounts Receivable Reference Guide*) on those files with correct review reasons and/or review dates. Update the record in ARC and make a notation of the action next to the record on the report.



For unusual action, also make the appropriate notation in the court file or on the source document.

4. If the report contains a receivable with a credit balance, contact CSB.Finance@gov.bc.ca and make a notation on the report that CSB HQ was contacted. CSB HQ will investigate the credit balance and will provide advice regarding any required corrective action.
5. After all possible action has been taken, give the report to the Manager/Court Administrator for review.

s.15; s.17

The review reasons that may appear on the *Account Status Exception Report* (ASER), and the action required by the registry are as follows:

Review Reason	Action
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Blank	No Reason – Pull the court file, determine the appropriate review reason and review date and update the receivable record in ARC.
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A	Awaiting Write-off – This review reason is used for provincial non-Refuse to Issue (RTI) receivables with a due date prior to Sept 1/96. As collection action and write-off approval for these receivables is centrally managed by CSB HQ, unpaid provincial non-RTI receivables with this review reason will not appear on the ASER.
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If a receivable other than a provincial non-RTI receivable appears on the ASER with this review reason, it is because the review reason is incorrect for the receivable type and the record in ARC must be corrected.

F	Federal Transfer – This review reason is used for federal fines or <i>Federal Contraventions Act Violation Tickets</i> . As collection action and write-off approval for these receivables is centrally managed by CSB HQ, unpaid federal fines with this review reason will not appear on the ASER.
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If a receivable other than a federal fine appears on the ASER with this review reason, it is because the review reason is incorrect for the receivable type and the record in ARC must be corrected.

L Letter (FOM 801) – This review reason was previously used for provincial non-Refuse to Issue (RTI) fines and victim surcharges and for municipal fines, and is no longer used.

If a receivable other than a provincial non-Refuse to Issue (RTI) fine and/or victim surcharge or a municipal fine appears on the ASER with this review reason, it is because the review reason is incorrect for the receivable type and the record in ARC must be corrected.

Note: If municipal fines are tracked in ARC and if the municipality has asked the registry to send a non-payment letter before an unpaid fine is remitted back to them, send an FOM 801. After the letter is sent, update the receivable record in ARC with transaction type "ESL" (Letter 801) then update the review reason to "Y" (Municipal Transfer) and the review date of "current date +30 days".

M Drivers Licence Search – All Refuse to Issue fines and/or victim surcharges must be data entered into ARC with the client's driver's licence number so that the record will interface to ICBC. ICBC will refuse to issue the client's insurance and/or driver's licence until all outstanding debts are paid.

Obtain the drivers licence or ICBC client number and update the receivable record in ARC. If the fine originated as a violation ticket, the drivers licence or client number can be found using the *Violation Ticket and Receivable Enquiry* (VT&R) in ARC. If not found, contact CSB HQ at CSB.Finance@gov.bc.ca.

s.15; s.17

Note:

O Letter (FOM 802) – This review reason was previously used for provincial non-Refuse to Issue (RTI) fines and victim surcharges, and is no longer used.

If a receivable other than a provincial non-RTI receivable appears on the ASER with this review reason, it is because the review reason is incorrect for the receivable type and the record in ARC must be corrected.

R Request Write-off – This review reason is used for provincial Refuse to Issue (RTI) fines and victim surcharges. All unpaid provincial RTI fines and victim surcharges with this review reason appearing on the ASER after the review date has passed require no action by staff (collection action and write-of approval for these receivables is centrally managed by CSB HQ).

If a receivable other than a provincial RTI fine or victim surcharge appears on the ASER (before or after the review date has passed), it is because the review

reason is incorrect for the receivable type and the record in ARC must be corrected.

T Collection Transfer – This review reason is used for provincial non-Refuse to Issue (RTI) receivables with a due date after Sept 1/96. As collection action and write-off approval for these receivables is centrally managed by CSB HQ, unpaid provincial non-RTI receivables with this review reason will not appear on the ASER.

If a receivable other than a provincial non-RTI receivable appears on the ASER with this review reason, it is because the review reason is incorrect for the receivable type and the record in ARC must be corrected.

U Under Review – This review reason should only be used when a court file requires further research by the registry before the appropriate review reason can be determined. The review date in this circumstance should be updated at least bi-weekly in order to prevent the fine and/or victim surcharge from being overlooked.

W Warrant of Committal – This review reason is not currently being used. Refer to the [*ARC Accounts Receivable Reference Guide*](#) to correct any records in ARC that may have this review reason.

Y Municipal Transfer – Registries reach local agreements with their municipalities for processing municipal fines. If the local agreement is for the registry to record and track municipal fines, the fine must be data entered into ARC with a review reason of "Y" (Municipal Transfer) and a review date of "due date + 30 days". Thirty days after the due date, the fine will appear on the *Account Status Exception Report* with "Mun Transf".

All municipal fines on the ASER must be remitted back to the municipality and ARC must be adjusted to bring the municipal fine to zero balance (see [Chapter 4.7 Municipal Fines, Follow-up Action](#) and [2.8 Write-Offs, Debts NOT to be Submitted for Write-off](#)).



CSB does not have the authority to write-off municipal fines - do not do a write-off transaction to bring the fine balance to zero.

Accumulated s.17 Changes Report

The *Accumulated s.17 Changes* is a report that lists all transactions processed against an existing receivable file in the *Accounts Receivable and Collection System* (ARC) for the current month. The report is produced s.17 and available to the registries on the spool queue each s.17

For procedures on processing the *Accumulated s.17 Changes Report*, refer to 1.7 s.17 Accounts Receivable Balancing.

s.17 Totals

The s.17 *Totals* is at the end of the *Accumulated s.17 Changes* report.

For procedures on processing the s.17 *Totals* report, refer to Chapter 1.7, s.17 Accounts Balancing.

Chapter 2.7 - Fines and/or Victim Surcharge Receivables for Deceased Individuals

Overview

Notification of death must only be accepted when a copy of a Death Certificate is received, or if received via a reliable source (i.e. from an enforcement officer). If notification of death is delivered in person, staff should ask if there is an estate and, if possible, for the name and address of the Executor. s.15; s.17

s.15; s.17

Procedure - Receiving a Notification of Death - If there is an estate

Outstanding fines for deceased individuals remain outstanding and become the responsibility of the estate. When notified of the death of a debtor and that an estate exists, the Accounting Clerk must:

1. Update the name and address in ARC.
2. Make a notation in the ARC comment field that the debtor is deceased and an estate has been identified.
3. If the fine is not yet overdue:
 - i. contact the executor, provide details of the outstanding fine amount and request payment.
4. If the fine is past due:
 - i. send an FOM 801 letter, addressed to "The Estate of ..." to the last known address for the individual or the executor's address, if known.
5. Make a notation in ARC that a FOM 801 was sent, then ensure that the ARC review reason is "T-Collection Transfer" and the ARC review date is "due date + s.15; s.17".



If more than 30 days has passed since the fine due date (i.e. the fine has been referred to Revenue Services of British Columbia for collection) advise Court Services Branch Headquarters of the death and that there is an estate, then provide the updated address and/or executor information (contact CSB HQ at CSB.Finance@gov.bc.ca).

6. Place the death notification information (i.e. copy of the Death Certificate, letter from executor, etc) in the court file.

s.15; s.17



Procedure - Receiving a Notification of Death - If there is no estate

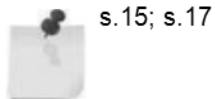
When notified of the death of a debtor and that no estate exists, the Accounting Clerk must:

1. Update the name and address in the *Accounts Receivable and Collection System* (ARC) and make a notation in the ARC comment field that the debtor is deceased and that no estate exists.
2. Update the ARC review reason to “D-Deceased” and the ARC review date to “due date + s.15; s.17
3. Place the death notification information (i.e. copy of the Death Certificate, letter from executor, etc) in the court file.
4. Complete the procedures to request an individual write-off, indicating that the debtor has “died leaving no known estate” (refer to [Chapter 2.8, Write-Offs, Individual Write-offs](#)).

Procedure - Receiving a Notification of Death When it Cannot be Determined if an Estate Exists

There is no definitive way to search for an estate. As such, when notified of the death of a debtor and no information is provided or can be gleaned (regarding an estate or an executor), the Accounting Clerk must:

1. Make a notation in the ARC comment field that the debtor is deceased and estate information is unknown.
2. Update the ARC review reason to “D-Deceased” and the ARC review date to “due date + s.15; s.17
3. If more than 30 days has passed since the fine due date (i.e. the fine has been referred to Revenue Services of British Columbia for collection) advise Court Services Branch Headquarters of the death and that estate information is unknown (contact CSB HQ at CSB.Finance@gov.bc.ca).
4. Place the death notification information (i.e. copy of the Death Certificate, etc) in the court file.



s.15; s.17

Chapter 2.8 - Write-offs

Overview

This section contains information on the following:

- debts to be submitted for write-off
- debts not to be submitted for write-off
- centralized write-offs
- individual write-offs

This section also describes procedures for the following:

- receiving and processing the centralized list of approved write-offs from headquarters
- requesting and processing an individual write-off
- accepting payment after write-off

Court Services debts eligible for write-off are fine and/or victim surcharge receivables that have been followed up using the procedures in Chapter 2.5, Fine Collection, and meet the write-off criteria policy defined on the following page.

Debts To Be Submitted for Write-off

Write-off Submission Criteria

The *Core Policy and Procedures Manual* outlines the criteria to be used when uncollectible accounts receivable are to be considered for write-off.

Debts may be considered for write-off when:

- debtors have died leaving no known estate;
- debtors cannot be located;
- debtors are indigent;
- debtors reside outside Canada in locations where there are no apparent means of collection, and there is no indication the debtor has family or business ties that might encourage a return;
- debts where, in the view of the creditor ministry, further expenses to collect are not justified in relation to the amount of the debt and the possibility of collection;
- debts where the Ministry of Justice has indicated that the amount involved does not warrant the prospective costs of action to collect;
- the debtor disputes liability and successful proceedings to collect are unlikely;
- the existence of an enforceable debt cannot be established;
- a debtor corporation is inoperative and has no assets.



In September 1994, the Comptroller General of B.C. instructed the Ministry of Justice that debts submitted for write-off must be overdue by at least s.15; s.17 or meet a specific write-off criteria as listed above.

Debts NOT To Be Submitted for Write-off

Bankruptcies - all information that arrives in the registry relating to bankruptcies (e.g. *Assignments in Bankruptcy, Creditor Notifications, Orders of Discharge*, etc.) must be forwarded to:

Senior Financial Policy and Revenue Analyst
Financial Management and Administration Division
Court Services Branch Headquarters
(Refer to [Appendix B](#) for mailing address information)

Bankrupt corporations may be eligible for write-off prior to s.15; s.17 after the date the fine was due if the corporation is inoperative and is without assets.

Municipal fines – for municipal fines, the right to authorize and request write-offs rests solely with the municipal government. Municipal fines must be adjusted to a zero balance instead of being submitted for write-off if:

- collection action has been unsuccessful;
- the municipality has been informed of the collection attempts.



Refer to [Chapter 4.7, *Municipal Fines*](#), for further procedures on processing municipal fines.

Federal fines - the write-off of federal fine and Federal Contraventions Violation Tickets receivables is administered by Court Services Branch Headquarters.

Centralized Write-offs

A large majority of fine and victim surcharge receivables eligible for write-off will be included on the quarterly centralized reports produced by Court Services Branch Headquarters (CSBHQ). These reports are submitted by CSBHQ for approval by the Chief Financial Officer, Corporate Management Services Branch, on behalf of the registries. The receivables appearing on these reports will meet the following criteria:

- the due date is over^{s.15; s.17} old;
- the review date has passed;
- the fine or victim surcharge has not appeared on the last two write-off reports;
- the fine or victim surcharge does not match an item in the error file.

Procedure – Receiving and Processing the Centralized List of Approved Write-offs from Headquarters

Each quarter, Court Services Headquarters will send a master list of all files approved for write-off and a copy of the memorandum authorizing the write-off of the files listed. When this package is received, the Accounting Clerk is required to:

1. For each receivable approved for write off, locate and enter the write off transaction in the *Accounts Receivable and Collection System (ARC)* (refer to the *ARC User Manual, Chapter 2, Enter a Write-off*) and then place a tick mark next to the receivable on the *Court Services Receivables Report*.



ARC transaction type EPW will not allow you to write-off an amount that is different than the amount that is outstanding in ARC. If the ARC amount is LESS THAN the *Court Services Receivables Report* write-off amount, write off the ARC amount, then make a notation and initial the change on the *Court Services Receivables Report*. If the ARC amount is GREATER THAN the *Court Services Receivables Report* write off amount (or if all counts on the file are not included on the report), contact headquarters.

2. Note the date ARC is updated at the top right hand corner of each page of the *Court Services Receivables Report*.
3. Initial the bottom left hand corner of each page of the report as each page is completed.
4. If it was not possible to enter all approved write-offs in one day, make a photocopy of the *Court Services Receivables Report* (this copy should be used to complete the entry of write-off transactions in ARC on a future date).
5. Complete an *Accounts Receivable and Collection System (ARC) Batch Ticket (ADM 202)* and attach the *Court Services Receivables Report*.
6. Forward a copy of the completed ADM 202, *Court Services Receivables Report*, and any changes made, to the Manager/Court Administrator for verification of fines and/or victim surcharges written off in ARC.

Managers/Court Administrators are required to:

1. Ensure that the total number and the total value of receivables updated in ARC are equal to the number and the value of fines and victim surcharges listed on the ADM 202 and attached *Court Services Receivables Reports*.
2. Send a copy of any amended *Court Services Receivables Report* to headquarters if
 - the current balance outstanding on a receivable approved for write-off is not the same as the amount shown on the *Court Services Receivables Report* provided;
 - all counts on a file are not shown on the report provided; or
 - any other discrepancies are found.



It is not necessary to forward a copy of the *Court Services Receivables Report* to headquarters if all write-offs are completed as shown.

3. Initial the bottom right hand corner of each page of the report to confirm completion of the above.
4. Ensure a copy of the completed *Court Services Receivables Reports* and the accompanying memorandum are retained in a central write-off file or binder as an audit trail. It is not necessary to file a copy of the *Court Services Receivables Report* in each court file.

Individual Write-offs

Accounts receivable that meet specific criteria may be submitted prior to ^{s.15; s.17}, as individual write-offs. Victim surcharges are only written off when the entire fine is written off.

The Accounting Supervisor must complete the following procedures to request an individual write-off.

1. Produce a screen print of the receivable in the Accounts Receivable and Collection system (ARC).
2. Write the write-off criteria code on the ARC screen print (use the number codes from the Court Services Write-off Request (FOM 812) form).
3. Pull the file and verify the amount of debt due.
4. Complete the FOM 812 and attach the ARC screen print (the ARC screen print provides relevant information for submission, including the debtor's name, address, file, and amount). For [information on completing the FOM 812](#), see Chapter 8, *Forms*.
5. Give the FOM 812 and the ARC screen print to the Manager/Court Administrator for review and sign off before submission.
6. Submissions are to be sent to:

Chief Financial Officer
Finance and Administration Division
(refer to [Appendix B](#) for mailing address information)

7. In ARC, set the receivable review date for the file submitted to ^{s.17} from the current date (see the [ARC User Manual](#) for procedures).
8. Note the Awaiting Write-off date on the file and place these files in a separate area labelled "Awaiting Write-off Approval."

After an individual write-off request has been approved by Finance and Administration Division, Corporate Management Services Branch, the *Court Services Write-off Request* (FOM 812) and ARC screen print will be returned to the registry for write-off. To process the individual write-off, the Accounting Supervisor must complete the following procedure.

1. Update the *Accounts Receivable and Collection (ARC) System* by referring to the *ARC User Manual*.
2. Note the date of authorization for write-off on the file.
3. Record the file number for the write-off transaction on an Accounts Receivable and Collection System (ARC) Batch Ticket (ADM 202) for "Write-Offs".
4. Set the documents aside for ^{s.17} balancing/verification by the Manager.
5. File the approved *Court Services Write-off Request* (FOM 812) and ARC screen print in the central write-off file.

Accepting Payment after Write-off

If a client comes forward to pay a fine and/or victim surcharge receivable that has been written-off, the write-off transaction in the Accounts Receivable and Collection System can be reversed and then the payment can be applied.

Procedure – Accepting Payment after Write-off

To accept payment on a receivable that has been written off, the Accounting Clerk must:

If payment is made at the owner registry:

1. Pull the case file or source document from the concluded ticket section or filing system.
2. On the *Accounts Receivable and Collection (ARC) System*, adjust (reverse) the write-off transaction (refer to [Chapter 2 in the ARC User Manual](#) for procedures on adjustments).
3. Enter the payment. Imprint the case file or source document. Give the receipt to the payee.
4. File in the concluded section.

If payment is made at an Insurance Corporation of British Columbia (ICBC) point of service or at another registry:

Note: If payment is made at an ICBC point of service or at a foreign registry, the payment will appear as a credit on the *Credit Balance Report* at the owner registry.

1. Pull the case file or source document from the concluded ticket section or filing system.
2. In the *Accounts Receivable and Collection (ARC) System*, adjust (reverse) the write-off transaction. This will remove the credit balance. Refer to Chapter 1.1 General Financial Information, [Voids, Adjustments and Corrections](#) and [Chapter 2 in the ARC User Manual](#) for procedures on adjustments.
3. File in the concluded section.

Chapter 3 – Receiving and Collecting Court Fees

Chapter 3.1 - Court Fees

Overview

Filing fees are stated in various statutes and legislation; the most common fees are outlined in Appendix C of the *Supreme Court Civil Rules*, Appendix C of the *Supreme Court Family Rules* and Schedule A of the *Small Claims Rules*.

Filing fees are payable by everyone who files documents with the court, including the federal government, provincial Crown corporations and lawyers or agents working on contract with Legal Services Branch. Fees paid on behalf of Her Majesty the Queen in Right of the Province of British Columbia, by lawyers or agents on contract, will be reimbursed by Legal Services Branch.

Fees payable for filing documents in Civil Court will only be waived where Her Majesty the Queen in Right of the Province of British Columbia appears as plaintiff, petitioner, or applicant. This exemption includes:

- the Crown
- any minister or ministry of the Crown
- any employee of the Crown (in the course of their duties)
- any person, corporation, board, or commission represented by counsel from the Ministry of Justice
- the Director of Maintenance Enforcement



If the order is to be enforced with a *Garnishing Order* or *Writ of Seizure and Sale*, appropriate fees will apply.

Filing fees may be paid by personal or company cheque, cash, certified cheque, money order, or bank draft.

For accounting purposes, all filing fees payable to Crown are grouped into the following revenue categories:

- initiation filing fees
- document filing fees
- probate filing fees
- divorce filing fees
- miscellaneous fees
- rentals

For a list of specific documents (and/or circumstances), their level of court and their prescribed fee amount, organized by the revenue categories listed above, refer to the *Accounts Receivable and Collection System (ARC) Cash Register Codes* table.

Chapter 3.2 - Receiving and Collecting Court Fees

Overview

This section contains information on the following:

- [Initiation Filing Fees](#)
- [Document Fees](#)
- [Probate Fees](#)
- [Divorce Fees](#)
- [Miscellaneous Fees](#)
 - [Videoconferencing Fees](#)
 - [Photocopy/Fax Fees and Fees for Other Miscellaneous Items](#)
 - [Affidavit Fees](#)
 - [Dishonoured Cheque Fees](#)
- [Rentals - Hearing Day and Examination Room Fees](#)
- [Sheriff Fees](#)
- [Fax Filing](#)

This section also describes procedures for the following:

- [Procedure – Receiving Initiation Filing Fees](#)
- [Procedure – Receiving Document Filing Fees v](#)
- [Procedure - Receiving Probate Filing Fees](#)
- [Procedure – Receiving Divorce Filing Fees](#)
- [Procedure – Receiving Videoconferencing Fees](#)
- [Procedure – Collecting Videoconferencing Fees](#)
- [Procedure – Receiving Copy, Fax and Search Fees](#)
- [Procedure – Collecting Copy, Fax and Search Fees](#)
- [Procedure – Receiving Affidavit Fees](#)
- [Procedure – Receiving Hearing Day and Examination Room Fees](#)
- [Procedure - Collection of Hearing Day/Examination Room Feesv](#)
- [Procedure - Receiving Sheriff Fees](#)
- [Procedure – Receiving Court Bailiff Revenue v](#)
- [Procedure - Accepting Documents Via Fax Filing](#)
- [Procedure - Processing a Sales Draft Request](#)

Initiation Filing Fees

Initiation filing fees are charged to commence a proceeding or initiate a court action in the Court of Appeal, Supreme Court or Provincial Court.

For a detailed list of initiation filing fees in each level of court, refer to the *Accounts Receivable and Collection System (ARC) Cash Register Codes* table.

For the schedule of the most common fees payable to the Crown, refer to Appendix C of the *Supreme Court Civil Rules* and Schedule A of the *Small Claims Rules*.

Procedure – Receiving Initiation Filing Fees

The Accounting Clerk must complete the following procedure to receive initiation filing fees.

1. Use the ARC Cash Register Codes table to determine the *Accounts Receivable and Collection System (ARC)* fee code for the document being receipted.
2. Receipt the payment through the ARC cash register (refer to the *ARC User Manual, Chapter 1, Cash Register Payments*).
3. Imprint the receipt information onto the source document.
4. Give the receipt to the payer.
5. Place the money in the cash drawer. Hold the files until balancing at the ^{s.17}
Refer to Chapter 1.6 s.17 Balancing for s.17 balancing and cash deposit procedures.

Document Fees

After a court file has been initiated in any level of court, document filing fees are charged: to file subsequent documents.

For a detailed list of document filing fees in each level of court, refer to the ARC Cash Register Codes table.

For the schedule of the most common fees payable to the Crown, refer to Appendix C of the *Supreme Court Civil Rules*, Appendix C of the *Supreme Court Family Rules* and Schedule A of the *Small Claims Rules*.

Procedure – Receiving Document Filing Fees

The Accounting Clerk must complete the following procedure to receive document filing fees.

1. Use the ARC Cash Register Codes table to determine the *Accounts Receivable and Collection System* (ARC) fee code for the document being receipted.
2. Receipt the payment through the ARC cash register (refer to the *ARC User Manual*, Chapter 1, Cash Register Payments).
3. Imprint the receipt information onto the source document.
4. Give the receipt to the payer.
5. Place the money in the cash drawer. Hold files until balancing at the ^{s.17} Refer to Chapter 1.6 s.17 Balancing#ch for s.17 balancing and cash deposit procedures.

Probate Fees

Probate fees are charged to commence a Supreme Court file and are calculated on the values deposited to, by, or on behalf of a personal representative in the Statement of Assets, Liabilities and Distribution, specified in the affidavit leading to the grant, as required by the rules of court.



When the file is received by the registry, it must be checked before any fees are taken. Once documents have been checked and found to be in order, calculate the probate fee based on the Probate Fee Act (refer to Appendix F).

Fees are charged based on the value of the estate, situated within BC:

- **Under \$25,000**, no probate fee is charged.
- **Between \$25,001 and \$50,000**, a \$200.00 filing fee plus \$6.00 per \$1,000 of the portion of the value of the estate over \$25,000 is charged.
- **Over \$50,000**, \$200.00 filing fee plus \$6.00 per \$1,000.00 of the value of the estate from \$25,001 to \$50,000 plus \$14.00 per \$1,000 of the value of the estate over \$50,000 is charged.

When the documents are found to be in order and the fee has been determined, the designated staff person will phone or send a letter to the person filing the case stating the application has received preliminary approval and upon payment of the fee by certified/guaranteed funds the application will be filed. In some cases, the payment is received with the documents. If payment is made by personal cheque, wait two weeks before releasing the documents.



If the value of an estate is re-assessed, the probate fee charged on the value re-assessed is at the rate that was current at the time the probate was granted.

Procedure - Receiving Probate Filing Fees

The Accounting Clerk must complete the following procedure to receive probate fees.

1. Use the ARC Cash Register Codes table to determine the *Accounts Receivable and Collection System* (ARC) fee code for the document being receipted.
2. Receipt the payment through the ARC cash register (refer to the *ARC User Manual, Chapter 1, Cash Register Payments*).
3. Imprint the receipt information onto the source document.
4. Give the original receipt to the payer.
5. Place the money in the cash drawer. Hold files until balancing at the^{s.17} Refer
to Chapter 1.6 s.17 Balancing for s.17 balancing and cash deposit
procedures.

Divorce Fees

Divorce filing fees are charged in Supreme Court to commence a divorce proceeding and to collect the federal divorce fee:

In most cases, registries collect \$210.00 to initiate a divorce file (\$200.00 to initiate the court file and \$10 for the federal Registration of Divorce Proceeding form). If a divorce is **NOT** listed as part of the relief sought, the \$10 fee for the federal Registration of Divorce Proceeding form **NOT** collected. If a divorce is sought on a counterclaim, the \$10 fee is collected with the fee for the counterclaim. The federal Registration of Divorce Proceeding fee is only charged once, and is collected at the first instance the divorce is requested.

Financial Services, Management Services Branch, prepares the necessary documents to transfer the federal divorce fees to the federal government.

Procedure – Receiving Divorce Filing Fees

The Accounting Clerk must complete the following procedure to receive divorce fees.

1. Use the ARC Cash Register Codes table to determine the *Accounts Receivable and Collection System* (ARC) fee code for the document being receipted.
2. Receipt the payment through the ARC cash register (refer to the *ARC User Manual, Chapter 1, Cash Register Payments*).
3. Imprint the receipt information onto the source document.
4. Give the receipt to the payer.
5. Place the money in the cash drawer. Hold files until balancing at the ^{s.17} Refer to Chapter 1.6 s.17 Balancing for s.17 balancing and cash deposit procedures.

Miscellaneous Fees

Videoconferencing Fees

After a Judicial Case Manager or Trial Coordinator/Scheduler schedules a videoconference, they forward a completed *Court Videoconference Request* ([ADM 509](#)) to the court registry. The registry contact retains request forms (filed in hearing date order) until the date of the videoconferencing event.

After a videoconferencing event, the court registry of record calculates the videoconferencing fees and invoices external clients (i.e. members of the public) using a *Videoconferencing Invoice* ([ADM 510](#)).

Internal clients (Legal Services Branch, Corrections Branch, Ministry of Children and Family Development) are billed via journal voucher, with a copy of the *Court Videoconferencing Request Form* (ADM 509) attached.



Invoices for RCMP members who testify via videoconference as Crown witnesses are sent directly to the RCMP (invoices should not be sent to Crown).

Parties are billed a Flat Recovery Charge and a Telecommunication Usage Charge; rates are calculated in one hour increments and are rounded upwards. All *Court Videoconference Request* (ADM 509) forms show the billing address and details of who will pay, along with authorized payment signature.

All *Videoconferencing Invoices* (ADM 510) are tracked manually by the court registry.

Further information can be found in the *Videoconferencing Policy and Procedures Manual – Chapter 8, Billing*.

Procedure – Receiving Videoconferencing Fees

When payment is received for videoconferencing fees, the Accounting Clerk must complete the following procedure:

1. Pull the registry copy of the *Videoconferencing Invoice* ([ADM 510](#)).
2. Ensure that the payment matches the amount owing on the ADM 510. (If it does not, issue a new ADM 510 for the outstanding balance after the payment is receipted.)
3. Use the [ARC Cash Register Codes table](#) to determine the *Accounts Receivable and Collection System* (ARC) fee code for the videoconferencing fees.
4. Receipt the payment through the ARC cash register (refer to the ARC User Manual, Chapter 1, Cash Register Payments).
5. Imprint the receipt information on the ADM 510.
6. Give the receipt to the payer.

7. Place the money in the cash drawer. Hold files until balancing at the ^{s.17} Refer to Chapter 1.6 ^{s.17} Balancing for s.17 balancing and cash deposit procedures.
8. File paid Videoconferencing Invoices (ADM510) together in a concluded file, by fiscal year.

Procedure – Collecting Videoconferencing Fees

s.17 , review the videoconferencing file for any outstanding invoices. For any billing that is more than 60 days overdue, pull the invoice and send a letter to the party to request immediate payment, as videoconferencing privileges could be suspended.

If the bill remains unpaid after 30 more days, pull the invoice and send a letter to the party explaining that their privilege to book courts' videoconferencing facilities has been suspended until payment is received. A copy of this letter should be copied to the Judicial Case Manager or Trial Coordinator/Scheduler and filed with the request forms, so that any party whose privileges have been suspended cannot schedule a videoconference.

Miscellaneous Fees

Copy, Fax and Search Fees

Copy, fax and search fees are outlined in Appendix C of the *Supreme Court Civil Rules*, Appendix C of the *Supreme Court Family Rules* and Schedule A of the *Small Claims Rules*.

In some circumstances, at the registry's discretion, photocopy, fax or search fees *may* be invoiced to an agent or lawyer when requests for photocopying or faxing are received and payment cannot be collected at the time of service. In such circumstances, registries are responsible for issuing *Court Services Invoice* (FOM 811), setting up a manual receivable system and ensuring collection of fees.

To calculate fees payable, registries may use the *Record of Fees* (ADM 011).

Procedure – Receiving Copy, Fax and Search Fees

When payment is received for a copy, fax or search fee, the Accounting Clerk must complete the following procedure:

1. If a *Court Services Invoice* (FOM 811) was issued, pull the registry copy and ensure that the payment matches the amount owing.



if the payment amount and the balance owing on the FOM 811 do not match, a new FOM 811 should be issued for the outstanding balance.

2. Use the ARC Cash Register Codes table to determine the correct *Accounts Receivable and Collection System* (ARC) fee code.
3. Receipt the payment through the ARC cash register (refer to the *ARC User Manual*, Chapter 1, Cash Register Payments).
4. Imprint the receipt information on the source document or FOM 811.
5. Give the receipt to the payer.
6. Place the money in the cash drawer. Hold the files until balancing at the^{s.17}
Refer to Chapter 1.6 s.17 Balancing for s.17 balancing and cash deposit procedures.
7. File paid FOM 811 together in a concluded file, by fiscal year.

Procedure – Collecting Copy, Fax and Search Fees

If copy, fax or search fees could not be collected at the time of service, the fees may have been invoiced to an agent or lawyer using a *Court Services Invoice* (FOM 811).

If fees remain outstanding 30 days after the initial invoice, photocopy the FOM 811 and send a reminder letter to the party that owes the fees. Make a note of all reminders sent on the registry

copy of the FOM 811. Individuals with fees outstanding more than 30 days should not be extended further “invoicing” privileges until all outstanding invoices are paid.

Maintain a manual record of any unpaid fees outstanding more than 60 days.

Miscellaneous Fees

Affidavit Fees

A fee will be charged when an officer or employee of the province, by virtue of office or employment, provides services to the public by acting as a commissioner for taking affidavits for B.C., as described in the *Evidence Act*. A fee is charged for swearing an affidavit for use in court, based on the following:

Type of Action	Fee	Can be Waived By	Authority
Court of Appeal	\$30	Justice, on prescribed application	<i>Court of Appeal Rules per Court Rules Act</i>
Supreme Court			
• Civil	\$40	The Court, on summary application	<i>Supreme Court Civil Rules per Court Rules Act</i>
• Criminal	\$40	The Court, on summary application	<i>Supreme Court Civil Rules per Court Rules Act</i>
• Family	\$40	The Court, on summary application	<i>Supreme Court Family Rules per Court Rules Act</i>
• Sheriffs	\$30	The Court, on summary application	<i>Supreme Court Civil Rules and the Supreme Court Family Rules per Court Rules Act</i>
Provincial Court			
• Criminal	\$15	Court Manager, on request	Minister of Finance Directive 2009/02 per <i>Financial Administration Act</i>
• Small Claims	\$31	Registrar, on request	<i>Small Claims Rules per Court Rules Act</i>
• Sheriffs	\$30	The Court, on summary application	<i>Supreme Court Civil Rules per Court Rules Act</i>
• Family	\$0	n/a	n/a
• Traffic	\$15	Court Manager, on request	Minister of Finance Directive 2009/02 per <i>Financial Administration Act</i>

No fees are charged for affidavits sworn in Provincial Family Court and the following exceptions apply under the Minister of Finance Directive 2009-02:

- statements from witnesses or experts for testimony on behalf of the Crown in criminal trials (includes any statement sworn on behalf of the government at the Crown's request).
- statements required from income assistance recipients where an affidavit is required to establish eligibility for benefits (this also includes statements from indigent individuals applying for debtor assistance or bankruptcy and statements from indigent seniors applying for provincial or federal social assistance).
- statutory declarations related to forged cheques.
- Court of Revision member oaths, and Oaths of Office sworn under the *Public Service Act* (includes any affidavit sworn by an employee for government purposes).
- statements sworn under the *Family Law Act* in relation to family maintenance/support enforcement or a written separation agreement.
- statements pertaining to a variety of filings for vital statistics purposes where the filing fee includes the cost of the affidavit.
- solemn declarations required under the *Election Act*.
- solemn declarations required under the *Recall and Initiative Act*.
- declarations required from recipients of protection orders where a sworn statement is required to establish the validity of that order.
- statements sworn by process servers that notice of hearing documents were served to registered owners of motor vehicles.
- declaration sworn under the Administrative Driving Prohibition Program that a driver's licence has been lost, stolen or destroyed when filing an application for review.
- under the Vehicle Impoundment Program:
 - declaration sworn by a vehicle owner that his/her vehicle was stolen;
 - declaration sworn by a vehicle impoundment lot owner that a lien on an impounded vehicle exceeds the value of the vehicle and that the owner has been informed that the vehicle will be disposed of if the lien is not paid.
- affidavits in support of an application for a warrant for apprehension of a person with a mental disorder under the *Mental Health Act*.

Procedure – Receiving Affidavit Fees

The Accounting Clerk must complete the following procedure to accept and receive the fee charged for taking or swearing affidavits.

1. Use the ARC Cash Register Codes table to determine the *Accounts Receivable and Collection System* (ARC) fee code for the document being receipted
2. Receipt the payment through the ARC cash register (refer to the *ARC User Manual, Chapter 1, Cash Register Payments*).
3. Imprint the receipt information on the affidavit.
4. Give the receipt to the payer.
5. Place the money in the cash drawer. Hold the files until balancing at the ^{s.17}
Refer to Chapter 1.6 s.17 Balancing for s.17 balancing and cash deposit procedures.

Miscellaneous Fees

Dishonoured Cheque Fees

A dishonoured cheque is any cheque returned by a bank, unpaid to the government. A dishonoured cheque service fee of \$30.00 must be charged to the payor and is to be established as a receivable in the *Accounts Receivable and Collection System* (ARC).

For more information on dishonoured cheques, see Chapter 1.4, Currency - Dishonoured Cheques.

Hearing Day and Examination Room Fees

Supreme Court civil hearing day fees are calculated as outlined in the Supreme Court Civil Rules, Appendix C, Schedule 1 (item 9 and 10). Unless the court orders otherwise, the fees are payable by the party that files the document to set the trial or hearing.

Until further notice, hearing day fees must not be charged for Supreme Court family matters.

Hearing day fees for Court of Appeal matters are calculated as outlined in the Court of Appeal Rules, Appendix C, Schedule 1, Item 5 and, unless the court orders otherwise, are payable by the party who files the certificate of readiness.

Examination room rental fees are invoiced at a rate \$100.00 per day for each day or part of a day for which an examination room is used, as per the Supreme Court Civil Rules, Appendix C, Schedule 1 (item 11) and Supreme Court Family Rules, Appendix C, Schedule 1 (item 11). The fees are payable by the court reporter or lawyer that booked the room.

Hearing day fees and examination room fees are recorded and invoiced using an Invoice Re: *Hearing Day Fees/Examination Room Fees* (ADM 071) and must be tracked manually by the registry.

Refer to Chapter 8, Forms for instructions on completing the ADM 071.

The unpaid invoices must be filed numerically, by invoice number. After a fee has been paid and recorded on the Invoice Re: Hearing Day Fees/Examination Room Fees (ADM 071), file the card numerically in the appropriate concluded card file by fiscal year.

Procedure – Receiving Hearing Day and Examination Room Fees

The Accounting Clerk must complete the following procedure to receive Hearing Day Fees and Examination Room Fees.

1. When a payment is received on an Invoice re: *Hearing Day Fees/Examination Room Fees* (ADM 071), pull the copy of the invoice from the hearing day fees account receivables card file.
2. Ensure that the payment matches the amount owing on the card. If it does not, accept the payment and issue a new billing for the outstanding balance.
3. Use the ARC Cash Register Codes table to determine the correct *Accounts Receivable and Collection System* (ARC) fee code.
4. Receipt the payment through the ARC cash register (refer to the *ARC User Manual*, Chapter 1, Cash Register Payments).
5. Imprint the receipt information onto the invoice
6. Give the receipt to the payer.
7. Place the money in the cash drawer. Hold files until balancing at the ^{s.17} Refer to Chapter 1.6 ^{s.17} Balancing for s.17 balancing and cash deposit procedures.
8. File paid ADM 071 together in a concluded file, by fiscal year.

Procedure - Collection of Hearing Day/Examination Room Fees

If fees remain outstanding 30 days after issuing an Invoice Re: *Hearing Day Fees/Examination Room Fees* (ADM 071), photocopy the invoice and send a reminder letter to the party who owes the fees.

Maintain a manual record of any unpaid fees outstanding more than 60 days.

Sheriff Fees

When the Sheriff's section receives a document to be served, the person who wants the document served must pay a fee for service. The fee is paid at the cash register and the documents are imprinted. Generally, a Sheriff does not perform work on a document unless a deposit is received to cover the estimated costs.

Sheriff services are charged at the rate set by the *Supreme Court Civil Rules*, Appendix C, Schedule 2. With the privatization of Civil Executions throughout the province, the Sheriff will rarely be called on to collect or charge fees. Fees that were once collected by the Sheriff are now collected by the court Bailiff by contract and statute between the province and the court Bailiffs (see specific procedures below for receiving Bailiff Revenue).

Fees for Sheriff's services are billed at the rate set by Appendix C of the *Supreme Court Civil Rules* and an *Order in Council*.

The Sheriff must inform the public and the Accounting Clerk about money owed for fees. The Sheriff will be reimbursed for all disbursements properly incurred.

The categories of Sheriff's services are listed below.

Service – Fees are charged for:

- receiving, filing, or serving on one person, and returning any process together with a *Certificate* or *Affidavit of Service or Attempted Service* (this includes the use of registered mail).
- each additional party served at the same address.
- each additional party served at a different address.

Personal Service by the Sheriff – Fees are charged for:

- receiving, filing, serving on one person, other than by registered mail, and returning any process together with a *Certificate* or *Affidavit of Service or Attempted Service*.
- each additional party served at the same address.
- each additional party served at a different address.

Certificate – Searches Made by a Sheriff – Fees are charged for:

- searches made by a Sheriff, including the *Certificate of Result*.

Affidavits – Fees are charged for:

- taking or swearing an affidavit for use in the court, except where the deponent swears the affidavit in the course of duties as a peace officer, or as an agent or officer of the province.

Juries – All jury related fees

Execution – Fees are charged for:

- enforcing orders of seizure and sale (Provincial Court).
- arrest or execution on goods and chattels (Supreme Court).

Procedure - Receiving Sheriff Fees

The Accounting Clerk must complete the following procedure to receive Sheriff fees.

1. Fees are usually paid before the service is provided. Ensure that the payment matches the amount owing.
 2. Use the *ARC Cash Register Codes table* to determine the correct *Accounts Receivable and Collection System* (ARC) fee code.
 3. Receipt the payment through the ARC cash register (refer to the *ARC User Manual, Chapter 1, Cash Register Payments*).
 4. Imprint the receipt information onto the source document.
 5. Give the receipt to the payer.
 6. Place the money in the cash drawer. Hold files until balancing at the s.17
- s.17 Refer to *Chapter 1.6* s.17 *Balancing* for s.17 balancing and cash deposit procedures.

Procedure – Receiving Court Bailiff Revenue

Previously, court bailiff revenue share payments were receipted by the court registry using ARC (the same as sheriff fees for service of documents etc.). Starting in Fiscal 05/06, the court bailiff revenue share must be tracked separate from other sheriff revenue and cheques from court bailiffs must be sent to Finance and Administration on deposit forms.

The financial account coding for bailiff deposit forms is:

	Responsibility	(location code)
	Service line	10740
	STOB	4392
	Project	1500066 – "Court Bailiff Commissions"

For information regarding unclaimed bailiff funds, refer to 4.8 - Execution Process and Civil Jury Money.

Fax Filing

Court Services introduced Fax Filing in 2003 as a service improvement, and to provide clients of the justice system with a convenient alternative for the delivery of court documents. Fax filing provides an alternative to submitting civil documents in person at a court registry, or by mail or courier. Documents that can be submitted by fax include many Supreme Court Civil, Provincial Court Small Claims and Family Court documents.

Credit card payments are accepted for documents transmitted by fax and, in Prince George only, payments are accepted using credit cards and BC OnLine accounts.

There are fifteen locations that accept Fax Filing:

Chilliwack	Prince George	Cranbrook
Rossland	Dawson Creek	Salmon Arm
Kamloops	Smithers	Kelowna
Terrace	Nelson	Vernon
Penticton	Williams Lake	Burns Lake (Prov Family only)

Fax numbers for the Fax Filing Project are designated by a practice direction of the Chief Justice and the acceptable procedures are outlined in Supreme Court Rule 23-2 and Small Claims Rule 17.1.

Staff must not collect or retain CAV2, CVC2, CVV2, CID codes from the back of credit cards and should not receive credit card information over the telephone or via email. Emails containing credit card information that are sent in error must have the credit card number deleted, be returned to the client and then be deleted from both the "Sent Items" and the "Deleted Items" email folders.

As Fax Cover Sheets contain credit card information, they must be kept secure until the payment is receipted. Immediately after a credit card payment is processed, the credit card information must be physically removed from the Fax Cover Sheet. All Fax Cover Sheets (regardless if payment is taken or not) must be filed together in date order as per ARCS 935-03 (Cash Register Tapes and Data, also known as point of sale systems).

Procedure – Accepting Documents Via Fax Filing

Documents transmitted via fax filing must be processed in the order they are received and confirmation of acceptance or refusal should be forwarded to the filing party as soon as possible.

After a document has been received via fax filing, the civil registry clerk must:

1. Review the Fax Cover Sheet (Supreme Court Rules Form 118 or Small Claims Rules Form 20) and the fax filed document, to confirm that they are in the correct format, have been fully completed and are acceptable for filing.



For detailed procedures for processing fax filed documents and the associated Fax Cover Sheets, refer to the appropriate sections of the Small Claims Manual, the Provincial Family Court Manual, the Supreme Civil Manual or the Supreme Family Manual

2. Place the registry stamp on the document to indicate it has been filed (or complete a rejection letter if the document is not acceptable)
3. Give the Fax Cover Sheet, the fax filed document and the rejection letter (if applicable) to the Accounting Clerk for payment processing.



All Fax Cover Sheets must be given to Accounting Clerk for final document retention, including those where there is a problem and no payment can be taken.

Upon receiving a Fax Cover Sheet and the fax filed document (and rejection letter, if applicable) the Accounting Clerk must:

1. Process the credit card payment through the Point of Sale (POS) machine.
2. Use the ARC Cash Register Codes table to determine the *Accounts Receivable and Collection System* (ARC) fee code for the document(s) being receipted.
3. Receipt the payment through the ARC cash register (refer to the *ARC User Manual, Chapter 1, Cash Register Payments*).
4. Imprint the receipt information onto the Fax Cover Sheet and fax filed document (or rejection letter, if applicable).
5. Physically remove and shred the credit card information from the Fax Cover Sheet. If an old Fax Cover Sheet is submitted, the credit card number and expiry date must be hole punched (using a black marker to cover the credit card information is not acceptable).
6. Attach the ARC receipt and client copy of the POS receipt to the Fax Cover Sheet.
7. Return the fax filed document (and rejection letter, if applicable) to the civil registry clerk for further processing.
8. Place the merchant copy of the POS receipt in the cash drawer. Hold the Fax Cover Sheet for s.17 balancing.
9. After s.17 balancing, file all Fax Cover Sheets (with ARC and POS receipts attached) in date order.



In situations where there is a problem and no payment can be processed, the civil registry clerk is required to give the Fax Cover Sheet to the Accounting Clerk for removal of credit card information and final document retention.

Procedure – Processing a Sales Draft Request

If a cardholder disputes a transaction, the processing court registry may be asked to provide the credit card company with a copy of the sales draft pertaining to the disputed transaction. If a cardholder has been charged incorrectly or if the court registry fails to respond to a Sales Draft Request by the due date specified, the registry will be subject to a chargeback (the amount of the disputed sales transaction will be debited from the registry's court revenue account).

Upon receiving a Sales Draft Request, the Accounting Clerk must:

1. Locate the Fax Cover Sheet (with ARC and POS receipts attached).
2. Prepare a clear photocopy of the Fax Cover Sheet and POS receipt, ensuring that the transaction amount and date will be clear when faxed.
3. Send a copy of the Sales Draft Request, Fax Cover Sheet and POS receipt to the requestor.
4. Retain the faxed Sales Draft Request information in a central file.

Chapter 4 – Trust Account

Chapter 4.1 - Administration

Overview

Trust funds are held and administered in trust for others that will eventually be paid out as a result of a court order, or after certain conditions have been met. These funds must be administered according to appropriate trust procedures.

The *Court Trust Accounting System* (CTAS) is used to record all payments in and out of trust money and must be used to produce trust cheques for payments out. For further information on the functions and capabilities of CTAS, please refer to the *CTAS Users Manual* in [Appendix C](#) of this manual.

This section contains information on the following:

- [interest on trust](#)
- [receiving trust payments](#)
- [trust payment out](#)
- [transferring trust to another location](#)
- [cancelling and replacing court trust cheques](#)
- [money held in trust for over five years](#)
- [write-off to the CRF](#)
- [unclaimed property review](#)

This section also describes procedures for the following:

- [transferring trust to another location](#)
- [cancelling court trust cheques generated before June 1, 2014](#)
- [canceling court trust cheques generated after June 1, 2014](#)
- [replacing cancelled court trust cheques](#)
- [if a cancelled court trust cheque is cashed](#)
- [write-off to the CRF](#)
- [preparing for unclaimed funds](#)
- [receiving unclaimed funds review decisions from judicial officer](#)
- [recording judicial review results in CTAS and transferring to BCUPS](#)
- [retrieving unclaimed trust funds](#)



Interest on Trust

Money paid into court and held as trust may be non-interest bearing “moneys”, interest bearing “funds” or a combination of both.

Interest bearing funds may be:

- a. Any trust type, when specifically ordered by a judge; or
- b. All suitors funds, except suitors paid in under the Court Order Enforcement Act, as security for costs or in satisfaction of a claim (see Supreme Court Civil Rule 23-4(1)).

A trust payment into court must be identified as being interest bearing, non-interest bearing or a combination of both when it is entered into the *Court Trust Accounting System* (CTAS). Trust funds earn interest per Supreme Court Civil Rule 23-4.

A trust payment out of court may be for the principle amount of the fund, for the principle amount “and accrued interest” or may be for interest only. Regardless, any type of interest payment may only be made when it is specifically ordered by the court, if the trust fund has been entered into CTAS as being interest bearing and when the authorization for payment out includes the primary and/or interest amounts payable. Interest is calculated at the time of payment out.

If a fund is identified as being interest bearing in CTAS and the order for payment out does not state “and accrued interest”, only the principle amount may be paid out. If an order directing payment out of remaining interest is not produced, the interest will remain on account and will be flagged for five year review (refer to Chapter 4.1 Administration, Unclaimed Property Review and Chapter 4.1 Administration, Write off to the CRF).

Refer to Chapter 4.1 Administration, Trust Payment Out for detailed information on paying out interest bearing and non-interest bearing trust.



Receiving Trust Payments

Before any trust money can be receipted, the Accounting Clerk must ensure that Court Services Branch has the authority to hold the money in trust. The court file and supporting documentation should be checked to ensure that a court order has been made or that legislation supports the payment into court.

Once it has been confirmed that the court registry has the authority to accept a trust payment, it must be receipted through the *Accounts Receivable and Collection System* (ARC) cash register and the source documentation must be imprinted with the receipt information. After being receipted, it must be determined if the trust money is interest bearing, non-interest bearing or a combination of both, and the payment information must be entered into the *Court Trust Accounting System* (CTAS) accordingly. For further details regarding interest bearing funds and non-interest bearing moneys, refer to Chapter 4.1 Administration, Interest in Trust.

It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS^{s.17}

For detailed procedures on receipting trust payments on specific trust types, refer to:

- Chapter 4.2 Suitors, Receiving Payment
- Chapter 4.3 Maintenance/Support, Receiving Payment
- Chapter 4.4 Restitution and Compensation, Receiving Payment
- Chapter 4.5 Bail, Receiving Payment
- Chapter 4.7 Municipal Fines, Receiving Payment
- Chapter 4.8 Civil Jury Money, Receiving Payment
- Chapter 4.9 Other Payments, Receiving Payment

For detailed procedures on receipting foreign trust payments, refer to:

- Chapter 4.4 Receiving Payment, Receiving Foreign Restitution Payments
- Chapter 4.5 Receiving Payment, Receiving Foreign Bail Payments
- Chapter 4.7 Receiving Payment, Receiving Foreign Fine Payments on Municipal Fines

Refer to 1.4 Currency, The Elimination of the Canadian Penny for information regarding over or short cash payments due to the elimination of the penny.

Trust Payments Out

All payments out of trust money must be produced via the *Court Trust Accounting System* (CTAS). If a payment is made by certified cheque, cash, debit card or money order, the payment out process can begin the next business day. If payment is made by personal or company cheque, the registry must wait two weeks before the process for payment out can begin.

Authorization for Payment Out

s.15; s.17

s.15; s.17

CAS Cheques

Court registries should use the Court Trust Accounting System (CTAS) feeder to the Corporate Accounting System (CAS) to generate the majority of interest and non-interest trust payments out. s.15; s.17

s.15; s.17

s.15; s.17

s.15; s.17

s.15; s.17

Locally Printed Cheque

s.15; s.17

s.15; s.17



Transferring Trust to Another Location

It is possible for a court file and associated trust money to be held at one court location and then be transferred to another court location. Any type of trust money may be transferred, with the exception of municipal trust.



When a client comes into a court registry to make a trust payment for a file that is owned by a different court location, the payment is called a **foreign trust payment**. For detailed procedures on processing foreign trust payments, refer to:

- [Chapter 4.4 Receiving Payment, Receiving Foreign Restitution Payments](#)
- [Chapter 4.5, Receiving Payment, Receiving Foreign Bail Payments](#)
- [Chapter 4.7 Receiving Payment, Receiving Foreign Municipal Payments](#)

Procedure – Transferring Trust to Another Location

To transfer a trust fund from one registry to another, the Accounting Clerk at the transferring registry must:

1. Pull the case file and obtain the source documents.
2. [s.15; s.17](#) and obtain signed approval of the Qualified Receiver (QR) and Expense Authority (EA).
3. Advise the receiving registry of the transfer by faxing them the authorized supporting documentation.
4. Locate the trust account in the Court Trust Accounting System (CTAS) and transfer the trust using the CTAS "Transfer" function (refer to the [CTAS User Manual, Waivers and transfers for all purposes](#)).
5. Set the supporting documentation aside for [s.17](#) balancing (see [Chapter 1.6 s.17 s.17 Balancing, s.17 Trust Reconciliation](#)).
6. File the supporting documentation in the court file.

When a receiving registry is notified of a transfer (i.e. by way of receipt of faxed supporting documentation), the Accounting Clerk at the receiving registry must:

1. Compare the faxed documentation to the *Court Trust Accounting System* (CTAS) and ensure that the file information is correct.
2. If necessary, use the *CTAS Edit Trust Account Number* function to change the file number from the transferring registry's file number to the receiving registry's file number in CTAS. Write the new file number on the faxed source documentation.
3. Set the source documentation aside for [s.17](#) balancing.
4. When the transferred court file information arrives from the transferring location (or when the new court file is created), file the source documentation in the court file.

At the [s.17](#) the transferred amount will appear on the CTAS [s.17 Transaction Report](#) in the "Transfers From (other location)" section and the trust amount will have been electronically

transferred. If the authorized source documentation has not been received via fax before s.17
s.17 balancing, the receiving registry must follow up with the transferring registry. The receiving
registry's s.17 balancing is NOT considered complete until the fax copy is received and
reconciled to the CTAS s.17 *Transaction Report*.

Cancelling and Replacing Court Trust Cheques

After a trust cheque has been issued, all steps must be taken to cancel and reverse the cheque. Court trust cheques may need to be cancelled for a variety of reasons:



If it is found that a trust payment out has been entered into the *Court Trust Accounting System* (CTAS) in error and the payee has not yet received the trust cheque, follow the procedures outlined in [Chapter 1.1 General Financial Information, Corrections and Adjustments, Correcting a Trust Payment Out](#).

Lost, stolen or destroyed cheques

A court trust cheque may need to be cancelled and/or replaced if a client comes forward and declares that the cheque has been lost, stolen or destroyed. Any cheque not cashed after 180 days is deemed lost.

Unpresented cheques

An unpresented cheque is a cheque issued to a payee that has not been presented to the bank and cashed after six months from date of issue. Unpresented trust cheques that have been locally produced can be identified using the *CTAS Outstanding Cheque Report* (see [Chapter 1.8 Month End Procedures, Trust Review](#)) and Court Services Branch Headquarters will identify unpresented trust cheques that have been produced via CAS.

Unclaimed cheques

An unclaimed court trust cheque is a cheque issued to a payee which is subsequently returned as undelivered. A concerted effort must be made to locate the payee, for example the registry must attempt to contact Crown or the enforcement agency, look in the phone book, etc. All attempts to locate the payee must be recorded in the court file (i.e. on the source document, next to the [s.15; s.17](#)) and in the comment field of the *Court Trust Accounting System* (CTAS) General Information screen.

For further information on unpresented/unclaimed cheques, refer to [Chapter D.10 - Core Policy and Procedure Manual - Cheque Management](#).

If a court trust cheque is cancelled and a replacement cheque is not issued, the outstanding amount may stay in CTAS until it has been held for five years. Once it has been held for five years from the date of original payment into court, it will be reviewed as part of the procedures for [Money Held in Trust for Over Five Years](#) in the next section.

Procedure – Cancelling A Court Trust Cheque



If a client comes forward and states that the original cheque was lost or destroyed and a replacement cheque is going to be issued, a *Bond of Indemnity* (FIN 369)

must be completed to indemnify the Province from a duplicate payment (see procedure – *Replacing Cancelled Court Trust Cheques*)

When it has been identified that a CAS court trust cheque or locally printed trust cheque was issued to a payee and subsequently must be cancelled, the Accounting Clerk must use the following procedure:

1. Pull the applicable court file or source document that relates to the original payment out.
2. On the CTAS *s.17 Transaction Report* that contains the original record of payment out, make a notation regarding the cheque cancellation (i.e. the date and reason for the cancellation), then initial the note. Make a photocopy of the CTAS report containing the notation (to be used as supporting documentation for the cancellation).
3. If a locally printed trust cheque is being cancelled:
 - a. Obtain the CTAS *Outstanding Cheque Report*;
 - b. Make a notation in the *Controlled Document Ledger (ADM 807)* (i.e. "cheque cancelled" or "cheque lost" etc.); and
 - c. Note the cancellation next to the *s.15; s.17* ; initial and date the notation.
4. If the payment out was a municipal payment, note the cancellation next to the *s.15; s.17* *s.15; s.17*. Initial and date the notation.
5. If the cheque to be cancelled is in the possession of the registry, write the word "VOID" across the cheque and retain it in the *s.15; s.17* for the current month. (Note: A notation that the cheque was returned and is retained will be made in the "Comment" field of the *FIN 356*).
6. Complete an electronic version of the Cheque Enquiry/Stop Payment/Cancellation (*FIN 356*) (i.e. please do not print, complete and scan the form).

Note: It is important that registry staff refer to the *Completion Guidelines FIN356 Cheque Enquiry / Stop Payment / Cancellation Form* for detailed instructions on completing the *FIN 356*. Ensure that SECTION A indicates "Stop Payment / Payment Cancellation" then use the following table to complete SECTION B and SECTION D of the *FIN 356*, depending if it is a CAS cheque or a locally printed trust cheque being cancelled.

	FIN 356 SECTION B AND D, TO CANCEL A CAS TRUST CHEQUE	FIN 356 SECTION B AND D, TO CANCEL A LOCALLY PRINTED CHEQUE
1. Payment No	The cheque number, per CTAS	The cheque number, per CTAS
2. Issue Date	The cheque date, per CTAS	The cheque date, per CTAS

	(* Provincial Treasury will modify the date on the registry's behalf if required, depending on feeder cut off times)	
3. Cheque Amount	The cheque amount, per CTAS	The cheque amount, per CTAS
4. Pay Group	"GEN CHQ"	"CRT TST"
5. Ministry ID	"AT"	"TR"
6. CGI Group No	"3165"	(blank)
7. Payee Name	The payee name, per CTAS	The payee name, per CTAS
8. Stop Payment/Cancellation	Use "Stop Payment", except when the cheque being cancelled is in the possession of the registry.	
9. Description	Use the codes indicated on the bottom of the FIN 356 Completion Guidelines.	
10. Certified Correct	Type the registry contact's name, email, phone and fax numbers along with the ministry and branch name and request date.	
11. Replacement Cheque Required	<ul style="list-style-type: none"> Click "NO" (all replacement cheques MUST be produced via CTAS / the Ministry of Finance cannot replace court trust cheques. Leave the "Invoice Cancelled" and "Posted – JV Number" fields blank. Use the "Comments" field to note <ul style="list-style-type: none"> if the cheque is in the possession of the registry; and if a replacement cheque will be issued by the registry. 	

7. Email the FIN 356 (do NOT attach / send any other documents) as follows:

To: Provincial Treasury (FINTRSPS@gov.bc.ca).

CC: Court Services Branch Headquarters (CSB HQ) (CSB.Finance@gov.bc.ca).

8. Print the FIN 356 then put the source documents and court file aside.

Within 4-5 business days, the court registry will receive an email from CSB HQ, confirming that the stop payment has been processed. When the emailed confirmation is received, attach the following cheque cancellation information together:

- A copy of the email, confirming that the stop payment has been processed;
- The copy of the CTAS *s.17 Transaction Report* containing the explanation for the cancellation (see Step 2 above);
- The CTAS *Outstanding Cheque Report* (if cancelling an unpresented cheque that was locally printed, see Step 3 above);
- The original cheque (if in the possession of the registry) (see Step 5 above); and

- The copy of the FIN 356 (see Step 7 above).

Give the court file and cheque cancellation information to the Manager / Accounting Supervisor and request that the trust cheque be voided in CTAS.

The Manager / Accounting Supervisor must complete the following to void the court trust cheque in CTAS:

1. Review the court file or source document and cheque cancellation information..
2. Locate the payment out record in CTAS and verify the cheque number, cheque date and amount.
3. At the *Void Cheque* screen in CTAS, enter the cheque number to be cancelled, then verify the cheque information displayed on the screen. In the "Comment" field, enter the reason for the cheque cancellation and/or if a replacement cheque will be issued (refer to *CTAS User Manual, Cheques, Voiding Cheques*).



One staff member cannot create and void the same cheque. In order to maintain a segregation of duties, the CTAS void function must be performed by a second staff member.

4. Put the court file or source document aside for s.17 balancing.
5. File the cheque cancellation information in the revenue/trust folder for the current month.

Procedure – Replacing Cancelled Court Trust Cheques

Replacing a court trust cheque that is not in the possession of the court registry must only be done after a *Bond of Indemnity* (FIN 369) form has been completed.

Before a court trust cheque can be replaced, it must be cancelled (see *Procedure – Cancelling a Court Trust Cheque*). To replace a court trust cheque that has been cancelled, the Accounting Clerk must:

1. Pull the court file or source document associated with the cheque to be replaced.
2. Pull the revenue/trust folder containing the cheque cancellation information.
3. Review the supporting documentation to ensure that the reason for the cancellation and replacement cheque is appropriate.
4. Check that CSB HQ has emailed to confirm that the original cheque's stop payment was processed.
5. Check the *Court Trust Accounting System* (CTAS) to ensure the cheque has not already been replaced.
6. If the cheque is NOT in the possession of the court registry, have the payee complete a *Bond of Indemnity* (FIN 369) form.
7. Use CTAS to issue a replacement cheque; make a note in the CTAS comment field to cross-reference the cancelled cheque number.
8. File the original *Bond of Indemnity* (if applicable) in the court file.
9. Re-file the cheque cancellation information in the revenue/trust folder.

Procedure – If a Cancelled Court Trust Cheque is Cashed

If a cancelled court trust cheque is cashed, do the following:

- If the payee confirms that the original cheque was received and wishes to cancel the *Bond of Indemnity* (FIN 369), pull the FIN 369 from the court file and make a notation that the payee received and cashed the cheque. Pull the revenue/trust file containing the cheque cancellation information and make a notation that the payee received and cashed the cheque. Take the necessary action to ensure that any replacement cheques are returned to the court registry and are cancelled.
- If the payee did not receive the money and does not wish to cancel the FIN 369, contact CSB.Finance@gov.bc.ca to request a copy of the front and back of the cheque. Give a photocopy of the cheque to the payee and instruct them to file a report with the local enforcement agency.

Do not issue a new cheque!

Money Held in Trust for Over Five Years

The accounting section is responsible for a quarterly review of interest bearing and non-interest bearing funds that have been held for more than five years. The CTAS *BCUPS/MoF Eligibility and Approval Report* is used during the review process, as it identifies funds that may be eligible for transfer to the British Columbia Unclaimed Property Society (BCUPS) or write-off to the Consolidated Revenue Fund.

1. The "Due To The BC Unclaimed Property Society" pages of the report list files that are eligible for unclaimed property review because they are funds that:
 - have remained in court for at least five years from the last date of payment;
 - are \$200.01 or greater;
 - have been held for over five years, but a past review resulted in the decision to review again after another two years or more have passed; and
 - were not dealt with in the last quarter's review.

Bail funds and sealed, pardoned or youth files will not appear on the "Due To The BC Unclaimed Property Society" pages of the CTAS *BCUPS/MoF Eligibility and Approval Report* and are not included in the quarterly unclaimed property review process. See Chapter 4.1 Administration, Unclaimed Property Review.

2. The "Write-Off Transfer To The Minister of Finance / Consolidated Revenue Fund (CRF)" pages of the report list files that are eligible for write-off review because they are trust monies that:
 - are \$200 or less.

See Chapter 4.1 Administration, Write-Off to the Consolidated Revenue Fund.

The review and/or subsequent BCUPS transfer or write-off of funds will include both the principle amount and any accrued interest (if applicable).

Write-Off to the Consolidated Revenue Fund (CRF)

Pursuant to *Supreme Court Civil Rule 23-4 Money in Court*, non-interest bearing money includes trust paid:

- a. under the *Court Order Enforcement Act* (garnishing orders);
- b. for security for costs;
- c. in satisfaction of a claim; and
- d. for bail.

After non-interest bearing money has been held in trust for five years, it may be written off to the Consolidated Revenue Fund (CRF).

Before moneys can be written-off to the CRF, the case file must be reviewed for activity and approval must be obtained from the Expense Authority (note: approval to write off trust less than \$200 has been delegated to Expense Authorities by the Chief Financial Officer).

Procedure – Write-Off to the CRF

To begin the quarterly review of files that have been held for more than five years and that may be eligible for write-off to the Consolidated Revenue Fund (CRF), obtain a CTAS *BCUPS/MoF Eligibility and Approval Report* (see *CTAS User Manual Reports, BCUPS/MoF Eligibility and Approval Report*). For each file listed on the CTAS *BCUPS/MoF Eligibility and Approval Report* as possibly being eligible for write-off, registry staff must:

1. Pull the case file.



If it is found that there is an appeal pending on a file, the associated appeal file must also be pulled and reviewed.

2. Review the case file, search CEIS or JUSTIN and check the *Court Trust Accounting System* (CTAS) to obtain case history.
3. Use the CTAS Transfer to BCUPS/MoF functionality to reflect the write-offs in CTAS (refer to the CTAS User Manual, Trust Administration, Transfer to BCUPS/MoF)
 - a. If there has been no activity on the file for 5 years, click "Transfer"; the fund will be written-off;
 - b. If there has been activity on the file or if there is a reason that the fund should not be written-off, click "Hold" (this will remove the file from the CTAS BCUPS/MoF Eligibility and Approval Report and will cause it to be flagged for a subsequent write off review after two years passes).
 - c. If a fund was not reviewed, do not click "Transfer" or "Hold" (the file will continue to appear on the CTAS BCUPS/MoF Eligibility and Approval Report for future review).
4. Give the case files and the CTAS BCUPS/MoF Eligibility and Approval Report to the Qualified Receiver (QR) and Expense Authority (EA) for review.



When the electronic approvals are applied in CTAS, the Qualified Receiver Approval Page will list individual write-offs, and the Expense Authority Approval Page will list the sum of all transfers (i.e. not individual file details). For s.17 balancing, the CTAS s.17 Transaction Report will list each write-off individually.

5. Wait for the approval of the QR and EA to be electronically applied.
6. Print the CTAS BCUPS/MOF Transfers Paid report and attach it to the CTAS BCUPS/MoF Eligibility and Approval Report.
7. Set each written off court file and the CTAS reports aside for s.17 balancing (refer to Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).
8. File the CTAS BCUPS/MoF Eligibility and Approval Report and the CTAS BCUPS/MOF Transfers Paid report in a central file.

Unclaimed Property Review

Pursuant to the *Unclaimed Property Act*, S.B.C. 1999 and the *Court Funds Regulation* (37/2005) a determination must be made whether funds paid into court more than five years ago can be deemed "unclaimed court funds".

Before a fund can be transferred to the British Columbia Unclaimed Property Society, the case file must be reviewed and the file must be deemed unclaimed by a judicial officer.

This section describes procedures for the following:

- [preparing for unclaimed funds review](#)
- [receiving review decision\(s\) from the Judicial Officer](#)
- [recording judicial review results in CTAS and transferring to BCUPS](#)
- [retrieving unclaimed trust funds](#)

Procedure – Preparing for Unclaimed Funds Review

To begin the quarterly review of files that have been held for more than five years and that may be eligible for transfer to the British Columbia Unclaimed Property Society (BCUPS), generate a CTAS *BCUPS/MoF Eligibility and Approval Report* (see [CTAS User Manual Reports, BCUPS/MoF Eligibility and Approval Report](#)).

Until further notice, files containing interest only amounts (i.e. zero principal) should not be transferred to BCUPS.

For each file listed on the "Due To The BC Unclaimed Property Society" pages of the report, registry staff must:

1. Pull the case file and any associated appeal file.
2. Review the case file, look in CEIS or JUSTIN and check the *Court Trust Accounting System* (CTAS) to obtain case history.
3. Prepare an *Unclaimed Court Funds Checklist* ([FOM 813a](#), "checklist") and an *Unclaimed Court Funds Requisition* ([FOM 813](#), "requisition"). On the "Funds remaining in Court" field of the requisition, record the principal amount of the trust fund followed by the words "and accrued interest".
4. Forward the case file, the checklist and the requisition to the local judicial officer for review and determination.

As stated in *Unclaimed Property Act* legislation (18.2) and regulation (37/2005), the judicial officer performing the review must be:

- For Supreme Court files, the Registrar or an appointed delegate as stated in the *Supreme Court Rules*
- For Small Claims files, a Registrar appointed under the *Small Claims Act*

- For Provincial Court matters other than Small Claims files, a justice, Judge or Registrar under *Unclaimed Property Act* and the regulation.

Unless otherwise specified, authority to sign the requisition cannot be delegated. The judicial officer will review the files and record their decision on the requisition, and then will return the requisition, checklist and court files to the registry for appropriate action.

Registrar inquiries pertaining to the function of deeming a court trust fund as unclaimed should contact the Provincial Registrars' Program.

Procedure Receiving Unclaimed Funds Decisions from the Judicial Officer

Depending on the judicial officer's decision, follow the procedures for when court funds are deemed unclaimed or for when funds are not deemed unclaimed.

If the judicial officer has determined that the court trust funds **should NOT be transferred as unclaimed** or determines that the matter must be spoken to in court (or further information /material must be provided), the registry staff will:

1. Process the *Unclaimed Court Funds Requisition* (FOM 813 "requisition") as per current business practices for processing an order.
2. Enter the details of the requisition into the Civil Electronic Information System (CEIS).
3. Place a photocopy of the signed requisition and the original *Unclaimed Court Funds Checklist* (FOM 813a, "checklist") in the court file.
4. Forward the court file (containing the requisition and the checklist) to the accounting section for final recording of unclaimed funds information.

If the judicial officer deems the court trust funds **should be transferred as unclaimed**, registry staff will:

1. Process the *Unclaimed Court Funds Requisition* (FOM 813, "requisition") as per current business practices.
2. Enter the details of the requisition into the Civil Electronic Information System (CEIS).
3. Produce a package of organized and informative supporting documentation for EACH FUND being transferred to the British Columbia Unclaimed Property Society (BCUPS).



Permission must be obtained before non-public information may be sent to BCUPS. For more information, contact the Senior Financial Policy and Training Analyst (See [Appendix B, Mailing Addresses](#)).

Documents photocopied from the court file should provide BCUPS with an understanding of each unclaimed fund being transferred, including:

- a. A document that contains the complete style of proceedings;
- b. Any order relating to the payment in or payment out of funds held in trust;
- c. Any document that contains a party's address(es);

- d. If restitution,^{s.15}
s.15

- e. BCUPS should **NOT** receive a copy of the requisition (FOM 813) or checklist (FOM 813a).

As BCUPS handles unclaimed property for various organizations and because handling unclaimed court funds is a portion of their work, it is imperative that supporting documentation for unclaimed court trust funds be as clear, complete and decipherable as possible. As a courtesy, it would be appreciated if registry staff could add an asterisk or an underline to draw attention to fund details on multi-page orders, restitution conditions on probation orders, etc. (please do **NOT** use a highlighter pen).

4. Place a photocopy of the signed requisition and the original Unclaimed Court Funds Checklist (FOM 813a, "checklist") in the court file.
5. Forward the court file (containing the requisition and the checklist) and the photocopied BCUPS bundle of documentation to the accounting section for final recording of unclaimed funds information.

Procedure - Recording Judicial Review Results in CTAS and Transferring to BCUPS

Depending on the results of the judicial review, a court trust fund will either be transferred to the British Columbia Unclaimed Property Society (BCUPS) or will be flagged for further review after two years.

When files and documents are returned after the judicial review, the accounting section should separate the court files into three piles:

1. Funds that were not deemed unclaimed;
2. Provincial court funds that were deemed unclaimed; and
3. Supreme court funds that were deemed unclaimed.

If a file was not reviewed, do not make an entry into CTAS, the fund will continue to appear on the CTAS BCUPS/MoF Eligibility and Approval Report until it is reviewed. Return the file for filing.

If a file was **NOT deemed as unclaimed**, the Accounting Clerk must:

1. Ensure that the court file contains a copy of the signed *Unclaimed Court Funds Requisition* (FOM 813) and the original *Unclaimed Court Funds Checklist* (FOM 813a).
2. At the CTAS "Transfer to BCUPS/MoF" screen, select "Hold"; the fund will be flagged for another unclaimed property review in two years' time.
3. Return the file for filing.

If a file was **not reviewed**, the Accounting Clerk should do the following:

1. Do not make an entry in CTAS; the fund will continue appear on the CTAS *BCUPS/MoF Eligibility and Approval Report* until it is reviewed.
2. Return the file for filing.

If a file has **been deemed as unclaimed**, the Accounting Clerk must follow the steps below to generate a batch and send it to BCUPS. Files containing interest only amounts (i.e. zero principal) should not be transferred to BCUPS.

1. Ensure that each reviewed court file contains a copy of the signed *Unclaimed Court Funds Requisition* (FOM 813, "requisition") and the original *Unclaimed Court Funds Checklist* (FOM 813a, "checklist").
2. Confirm that supporting documentation has been photocopied for BCUPS (refer to step 3, *Procedure – Receiving Unclaimed Funds Decisions from the Judicial Officer*).
3. Confirm that the batch being prepared for transfer meets the following criteria:
 - s.15; s.17
 -
 -
 - Files with interest only amounts (ie zero principal) are not being transferred.
4. At the CTAS *Transfer to BCUPS/MoF* screen, select "Transfer" for each file to be transferred (refer to the CTAS User Manual, Trust Administration, Transfer to BCUPS/MoF).
5. Give the case files to the Qualified Receiver (QR) and Expense Authority (EA) for review.



When the electronic approvals are applied in CTAS, the *Qualified Receiver Approval Page* will list individual transfers, and the *Expense Authority Approval Page* will list the sum of all transfers (i.e. not individual file details). For s.17 balancing, the CTAS s.17 *Transaction Report* will list each transfer individually.

6. Wait for the approval of the QR and EA to be electronically applied.
7. Generate an Excel version of the CTAS *Transfer to BCUPS/MoF Paid* report and save the report using the naming convention:

(registry location)(court level)(month)(year).xls"
i.e.: "Terrace Provincial August 2015.xls"

8. Email the Excel version of the transfers paid report as follows:

To: BCUPS at info@unclaimedpropertybc.ca
Cc: Court Services Branch Headquarters at CSB.Finance@gov.bc.ca

9. Generate a PDF version of the CTAS *BCUPS/MoF Transfers Paid* report; print two copies.

10. Create a package that will be mailed to BCUPS that contains:
 - a. a copy of the PDF version of the CTAS *BCUPS/MoF Transfers Paid* report; and
 - b. the photocopied supporting documentation for each court trust fund being transferred see [step 3](#) Procedure – Receiving Unclaimed Funds Decisions from the Judicial Officer above.
11. Mail the package to BCUPS (see [Appendix B: Mailing Addresses](#)).
12. Set the transferred court files, the CTAS *BCUPS/MoF Eligibility and Approval Report* and the CTAS *BCUPS/MoF Transfers Paid Report* (in PDF) aside for s.17 balancing (see [Chapter 1.6](#) s.17 [Balancing](#), s.17 [Trust Reconciliation](#)).
13. Return the court files for filing and file the CTAS *BCUPS/MoF Eligibility and Approval Report* and the CTAS *BCUPS/MoF Transfers Paid Report* (in PDF) in a central file.

On s.17, repeat steps 4 through 13 (above) to transfer subsequent batch of files. Repeat this process until all unclaimed trust funds are transferred to BCUPS.

Once transferred to BCUPS, an unclaimed court trust fund does not earn interest.

Procedure Retrieving Unclaimed Trust Funds

A potential claimant may learn of an unclaimed court fund by searching the British Columbia Unclaimed Property Society (BCUPS) website, or may receive a letter from BCUPS.

If an inquiry is received from a potential claimant regarding an unclaimed court trust fund, registry staff should be aware of the following:

- **Criminal matters** – BCUPS does not require further order of the court to pay out unclaimed restitution or unclaimed bail; potential claimants should be referred to BCUPS (see [Appendix B, Mailing Addresses](#)).
- **Civil matters with an order for payment out** – If payment out of a civil fund has been ordered, no further order of the court is required; potential claimants should be referred to BCUPS (see [Appendix B, Mailing Addresses](#)).
- **Civil matters without an order for payment out** – If ownership of a civil fund has not been determined, a potential claimant must re-commence the court process and obtain an order for payment out; the order must specify the name of the payee and the dollar value of funds to be paid (note that funds held at BCUPS do not earn interest). Potential claimants are required to send a certified copy of an order for payment out to BCUPS. To assist potential claimants, registry staff may be required to explain the process for making an application to the applicable court and will likely be asked to obtain the court file from offsite storage. If the court file has been destroyed, the onus is on the potential claimant to produce the required documents.

At any time, registry staff may contact BCUPS to discuss unclaimed fund details, to obtain copies of supporting documents that may have accompanied the original fund transfer to BCUPS or to request clarification regarding a matter (staff must identify themselves as a Court Services Branch employee) (refer to the contact information found in [Appendix B, Mailing Addresses](#) or on the BCUPS website at <http://www.unclaimedpropertybc.ca>).

All statutory filing and service fees apply to potential claimants, as per usual.

Chapter 4.2 – Suitors Funds

Overview

This section contains information on the following:

- types of suitors funds
- receiving payments
- making payment

This section also describes procedures for the following:

- receiving suitors payments
- paying out suitors

Types of Suitors Funds

Per Supreme Court Civil Rule 23-4 (1), the two types of suitors funds are interest bearing funds and non-interest bearing **moneys** (preferred spelling).

Refer to Chapter 4.1 Administration, Interest on Trust for further information regarding interest on trust payments.

Suitors moneys that are non-interest bearing include:

- money paid in under *Court Order Enforcement Act* (garnishees, etc.);
- for security for costs; or
- in satisfaction of a claim.

Except for the moneys listed above, all other suitors must be recorded and tracked as interest bearing funds. The following is a list of the Acts and sections of Acts under which funds are most frequently paid into court:

Builder's Lien Act

- **S.23(1)** Provides for payment into court of 10% retainment referred to in S.20(1). A court order is not required.
- **S.23(2)** Provides that an owner against whose property a claim has been filed may apply to have the lien cancelled on payment of the claim, or where sufficient security for the payment has been given, pursuant to an order of the court.

Family Law Act

- S.179 The Supreme Court may order a guardian, or the guardians of the estate of the child, to provide the security the court considers necessary to properly discharge guardianship powers.

Insurance Act

- When an insurer admits liability for insurance money and there are adverse claims, the whereabouts of the person are unknown, or no one will give a valid discharge, the insurer may apply for an order to pay the money into court. If the money has not been paid within 30 days after receiving the claim, the court may order that insurance money be paid into court.

Land Titles Act

- The Supreme Court may order registration of a charge against a title cancelled on payment into court of a specified amount of money, when the validity of the charge or amounts owed is in dispute. If land is subject to a charge, the court may order or allow money to be paid into court on application of a party to a sale. The court may order payment of security.

Real Estate Services Act

- The Supreme Court may direct disposition of funds or security and may make an order for costs, on application by a person who doubts a direction of the Real Estate Council arising from an inquiry into conduct of a licensee. Also, an agent may apply to the Supreme Court for an order for payment into court of trust money under dispute. Furthermore, a developer or their agent receiving a notice of rescission (cancellation) must return the money being held in trust to the person from whom it was received, or pay the money to the Supreme Court, whereupon S.48 applies.

Small Claims Act Appeals

- At the time of appeal of a Small Claims decision, the appellant shall deposit with the Registrar of the Supreme Court the amount as directed by S.8 of the Small Claims Act, subject to an order of the court.

Trustee Act

- **S.40** Trustees may pay money or securities into court and, subject to the Rules of Court, be dealt with according to the orders of the court (with the exception of infant suitors funds).

Unclaimed Bailiff Funds

- If a court bailiff is unable to locate a payee, they must hold the money in a trust account for one year (356 days) and then forward it to the province as unclaimed court bailiff money (see 4.8 – Execution Process and Civil Jury Money).

Receiving Payment

Suitors money may be paid into court for a variety of reasons and may be held as interest bearing, non-interest bearing, or a combination of both.

If the suitors is being paid in is to be transferred to another court location, follow the procedures listed in Chapter 4.1 Administration, Transferring Trust to Another Location.

Small Claims Appeal Funds

In most cases, an appeal from Small Claims court will be filed with the nearest Supreme Court.

The appellant will deposit \$200 with the Supreme Court as security for costs and the full amount of the judgment or the counter claim awarded. The initiation filing fee for Supreme Court is also required, plus a fee for filing a Notice of Trial. Refer to Chapter 3.2, Provincial Revenue, for procedures for receiving a filing fee.

The Accounting Clerk must ensure that the proper fee is collected and receipted. The Accounting Clerk must also ensure that the security for costs (non-interest bearing) and the amount of the judgement (interest bearing) are properly recorded in the Court Trust Accounting System (CTAS) (see Chapter 4.1 Administration, Interest on Trust).

Garnishing Orders

An individual or corporation who owes money (the garnishee) to another individual or corporation is directed to pay under a court judgement called a *Garnishing Order*. The garnishee must pay into court the amount owed the debtor up to the full debt, less certain exemptions in the case of wages.

Once the money is paid into court, certain conditions must be met before the money is paid out. Garnishing Orders, except against wages, may also be made before judgement in some cases.

Money in Full Satisfaction of Claim

Payment to satisfy a judgement is frequently made through the court. Payment specified in a court order or permitted under the Supreme Court Civil Rules (for example, Subpoena to Debtor [Rule 13-3 Civil / Rule 15-6 Family], Notice of Motion for Committal [Rule 13-3(12) Civil / Rule 15-6(12) Family], or Order of Committal [Rule 13-3(13), (21-24) Civil / Rule 15-6(13), (21-24) Family] should be accepted.

When payment is made following an Order of Committal, a copy of the receipt must be sent immediately to the Sheriff, peace officer, or warden who has custody of the debtor.

For Small Claims judgements only, payment of the full amount of the judgement, by the judgement debtor, will be accepted by cash, debit card, certified cheque, or money order.

Offers to Settle

A party to a proceeding may deliver to any other party of record a written offer to settle one or more of the claims in the proceeding in the terms specified in the offer.

Offers to Settle are only paid into court on a rare occasion. They are usually dealt with between solicitors.

Money may be paid into court, pursuant to an *Offer to Settle*, if the Plaintiff either offers to settle or accepts an offer to settle **with a condition that the money be paid into court.**

No statement of the fact that an *Offer to Settle* has been made will be disclosed to the court, or set forth in any document used in the proceedings until all questions of liability, and of the relief to be granted, other than costs, have been determined.

For the registry to identify material that falls within this rule, a solicitor must ensure that any documents filed or submitted for entry that relate to an *Offer to Settle* are accompanied by a requisition requesting payment into court pursuant to Rule 37(17) or Rule 37(18), a copy of the *Offer to Settle*, and a copy of the *Acceptance of Offer*.

Registry staff must ensure that no material which indicates that an *Offer to Settle* has been made is contained in the court file, unless the action has been settled or otherwise concluded.

Payment Before Judgement - Small Claims

A defendant may pay the full amount of the claim, including court costs, directly to the claimant.

Full payment may be made through the registry at any stage of the process, although defendants should be encouraged to make direct payment to the claimant. If the defendants refuse to make direct payment, use the procedure above for receiving money in full satisfaction of claim.

Procedure – Receiving Suitors Payments

Before receiving a trust payment, accounting staff should familiarize themselves with the general procedures outlined in [Chapter 4.1 Administration, Interest on Trust](#) and [Chapter 4.1 Administration, Receiving Trust Payments](#).

Refer to [1.4 Currency, The Elimination of the Canadian Penny](#) for information regarding over or short cash payments due to the elimination of the penny.

When a suitors payment is received, the Accounting Clerk must complete the following procedure to receipt the money paid into court:

1. Pull the court file.

2. Check the requisition and/or court order and the payment for required signatures and amounts.



If a cheque pursuant to a Garnishing Order is received without supporting documentation and:

- a. a court file number is **NOT** quoted, but a client name and/or style of proceedings is quoted on the cheque stub, obtain the court file number by querying the name(s) in CEIS.
 - b. there is no court file number or style or proceedings information quoted on the cheque stub, place the cheque s.15; s.17 and phone the garnishee for more information
3. Determine if the money being paid into court is interest bearing, non-interest bearing or a combination of both (refer to Chapter 4.1 Administration, Interest on Trust)
 4. Receipt the payment through the ARC cash register (refer to the ARC User Manual, Chapter 1, Cash Register Payments).
 5. Imprint the receipt information onto the source document.
 6. Give the receipt to the payor and place the money in the cash drawer.
 7. Enter the payment information into the *Court Trust Accounting System (CTAS)*. (refer to CTAS User Manual, Payments In Tab)
 8. If the suitors was paid in pursuant to a *Garnishing Order, a Notice of Payment In* (PSC 802) Provincial Court or a Notice of Payment into Court (SUP 003) in the Supreme Court must be completed and mailed to the judgement creditor. For information on completing the PSC 802 and SUP 003, see Chapter 8, Forms.
 9. If payment is made following an Order of Committal, a copy of the receipt must be sent immediately to the Sheriff, peace officer, or warden who has custody of the debtor.
 10. If the suitors was paid in on an Offer to Settle seal the requisition, the offer and Acceptance of Offer in an envelope that has been date stamped and has the style of proceedings written on it. Write "For Registry Use Only" on the envelope and place in a secure location s.15; s.17)
 11. Hold the files until balancing at the s.17 Refer to Chapter 1.6 s.17
Balancing for s.17 balancing and cash deposit procedures.



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

If the suitors is to be transferred to another court location, follow the procedures outlined in Chapter 4.1 Administration, Transferring Trust to Another Location.

Making Payment

Money may be paid into court before or after judgement and under various rules and for various reasons. The requirements for money to be paid out of court also vary. The application for payment out will show the rule or basis under which the money is to be paid out of court.

All uncertified cheques must be held for ^{s.17} and authorization by a Qualified Receiver and an Expense Authority must be obtained before any trust money can be paid out (also see 4.1 Administration, Trust Payments Out).

Interest may only be paid out on suitors if the order for payment out specifically states that interest is to be paid (see Chapter 4.1 Administration, Interest on Trust).

The majority of suitors payments out should be paid using a CAS cheque and locally printed cheques may only be used in extenuating circumstances or when ordered by a judge.

Procedure – Payment Out of Suitors

Before making a payment out of trust, accounting staff should familiarize themselves with the policy on obtaining authorization for payment out, generating a CAS cheque and generating a locally printed cheque located in Chapter 4.1 Administration, Trust Payments Out.

To transfer suitors to another court location, follow the procedures outlined in Chapter 4.1 Administration, Transferring Trust to Another Location.

When a request for payment out of interest bearing and/or non-interest bearing suitors is received, the Accounting Clerk must:

1. Pull the court file and obtain the source documents.
2. If a locally printed cheque is warranted, ^{s.15; s.17}
^{s.15; s.17} and obtain signed approval.
3. Add a record of the payment out into CTAS, paying particular attention to the distribution of the principal and interest amounts (refer to Chapter 4.1 Administration, Interest on Trust and the CTAS User Manual, Add Payment Out Transactions tab). If a locally printed cheque has been approved, select the CTAS "Local Cheque" box.
4. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA).
5. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
6. If a locally printed cheque has been approved, obtain a blank Courts Trust Cheque (ADM 076) (refer to Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use) ^{s.15; s.17}
^{s.15; s.17}
7. Set the documents aside for ^{s.17} balancing (see Chapter 1.6 ^{s.17} Balancing, ^{s.17} Trust Reconciliation).

Chapter 4.3 - Maintenance/Support

Overview

This section contains information on the following:

- types of maintenance/support payments
- receiving payment
- making payment
- tax returns

This section also describes procedures for the following:

- receiving payment
- making payment

Types of Maintenance/Support Payments

Under the *Divorce Act* (Canada), support can be paid into court by direct or indirect payment. Maintenance/support arrears may be paid into court pursuant to a *Garnishing Order* or an *Attachment Order* issued under the *Family Maintenance Enforcement Act*.

Direct payments are funds received from the person making payment and forwarded to the person designated to receive payment. The cheque or money order is made payable to the person designated to receive it. A cheque received for a direct payment must be forwarded immediately to the person designated to receive payment.

Indirect payments are funds received from the person making the payment or a third party making payment on behalf of the person designated to make the payment. These funds are most often made payable to the Minister of Finance and deposited in the court trust account. After the money has cleared the bank (two weeks), a trust account cheque is issued and mailed to the person designated to receive payment.

Payments made on *Garnishing Orders* may not be paid out until specific criteria have been met. If the payment is made by personal cheque, wait two weeks before making payment out.

If a payment is received and the creditor is enrolled in the Family Maintenance Enforcement Program (FMEP), the registry must immediately notify the Director of the payment by faxing a completed Payment to Court - Notice to FMEP to the appropriate FMEP Client Office (see [Chapter 8, Forms](#)). This is particularly important if the debtor is in custody ^{s.15}

s.15

Payments intended for FMEP but mailed to the court registry in error should be noted in the Mail Log (ADM 030) and forwarded to FMEP Payment Services (see [Appendix B – Mailing Addresses](#)).

Receiving Payment

Procedure Receiving Payment

Before receiving a trust payment, accounting staff should familiarize themselves with the general procedures outlined in [Chapter 4.1 Administration, Interest on Trust](#) and [Chapter 4.1 Administration, Receiving Trust Payments](#).

Refer to [Chapter 1.4 Currency, The Elimination of the Canadian Penny](#) for information regarding over or short cash payments due to the elimination of the penny.

The Accounting Clerk must complete the applicable procedure below to receive:

- a direct payment;
- an indirect payment; or
- an indirect payment on a Warrant of Committal.

To receive a direct payment:

Registries must use a *Direct Payments Tracking Spreadsheet* (ADM 856) to maintain an inventory of direct payments that have been received and disbursed (and when) on a specific file.

1. Upon receiving the cheque, record it in the *Mail Log* (ADM 030).
2. Record the cheque on a *Direct Payments Tracking Spreadsheet* (ADM 856) (ensure there is only one proceeding per spreadsheet). Record the following:
 - Court file number;
 - Style of proceedings;
 - Type of order;
 - Amount due;
 - Date (start date of payment);
 - Particulars of the order;
 - Amount paid.

Retain the spreadsheet in the court file.



Any subsequent variations of the orders should be noted on the ADM 856

s.15

4. Indicate the mailing address of the direct payment on the *Direct Payments Tracking Spreadsheet* (ADM 856) and mail the cheque to the person designated by the order.
5. If the creditor is enrolled with the Family Maintenance Enforcement Program (FMEP), immediately fax a completed Payment to Court - Notice to FMEP to the appropriate FMEP Client Office (see [Chapter 8 - Forms](#)).

To receive an indirect payment:

When an indirect maintenance/support payment is received, the Accounting Clerk must complete the following procedure to receipt the money paid into court:

1. Pull the court file

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3. Check the requisition and/or court order and the payment for required signatures and amounts
4. Determine if the money being paid into court is interest bearing, non-interest bearing or a combination of both (refer to Chapter 4.1 Administration, Interest on Trust)
5. Receipt the payment through the ARC cash register (refer to the ARC User Manual, Chapter 1, Cash Register Payments).
6. Imprint the receipt information onto the source document.
7. Give the receipt to the payor and place the money in the cash drawer.
8. Enter the payment in information into the *Court Trust Accounting System (CTAS)*. (refer to CTAS User Manual, Payments In Tab)



If a record of this file already exists in CTAS (because of previous payments), subsequent variations of the orders must be noted in the comment field of the CTAS General Information screen.

9. If the creditor is enrolled with the Family Maintenance Enforcement Program (FMEP), immediately fax a completed Payment to Court - Notice to FMEP to the appropriate FMEP Client Office (see Chapter 8, Forms).
10. Hold the files until balancing at the s.17. Refer to Chapter 1.6 s.17
Balancing for s.17 balancing and cash deposit procedures.



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

If the maintenance/support is to be transferred to another court location, follow the procedures outlined in Chapter 4.1 Administration, Transferring Trust to Another Location.

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Making Payment

Attachment Orders are usually paid directly (by cheque payable to the creditor) and forwarded to the court.

When indirect payments made by personal or company cheque are receipted by the courts, two weeks must pass before a payment can be made. For certified cheques, cash, debit cards, or money orders, the payment is guaranteed, and the payment may be made the next business day.

Certain conditions must be met before money paid into court under a *Garnishing Order* can be paid out. If a debtor has filed an *Intention to Dispute the Garnishing Order* or *Application to Vary/Rescind*, money must be held pending the outcome of the court hearing dealing with the intention or application. If a debtor has not filed an application to dispute or vary, there must be proof of personal service of the *Garnishing Order* on the debtor, and a ten-day period in which the debtor has the opportunity to dispute the *Garnishing Order*, unless a Judge has ordered otherwise.

Maintenance/support should be paid out using a CAS cheque and may only be paid out using a locally printed cheque in extenuating circumstances or when ordered by a judge.

Procedure – Payment Out of Maintenance/Support

Before making a payment out of trust, accounting staff should familiarize themselves with the policy on obtaining authorization for payment out, generating a CAS cheque and generating a locally printed cheque located in Chapter 4.1 Administration, Trust Payments Out.

To transfer suitors to another court location, follow the procedures outlined in Chapter 4.1 Administration, Transferring Trust to Another Location.

Maintenance/support arrears paid in on a Warrant of Committal do not require a requisition for payment out; funds are automatically paid to the Family Maintenance Enforcement Program (if enrolled) or to the party (refer to the *Family Court Manual* Chapter 4 Enforcement, 11 Receiving Payment on a Warrant of Committal).

When a request for payment out of maintenance/support is received, the Accounting Clerk must:

1. Pull the court file and obtain the source documents.
2. If a locally printed cheque is warranted, s.15; s.17
s.15; s.17 and obtain signed approval of the Qualified Receiver (QR) and Expense Authority (EA).
3. Add a record of the payment out into CTAS, paying particular attention to the distribution of the principal and interest amounts (refer to Chapter 4.1 Administration, Interest on Trust and the CTAS User Manual, Add Payment Out Transactions tab). If a locally printed cheque has been approved, select the CTAS "Local Cheque" box.

4. Give the source documentation to the QR and EA.
5. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
6. If a locally printed cheque has been approved, obtain a blank Courts Trust Cheque (ADM 076) (refer to Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use) s.15; s.17
s.15; s.17
7. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).

Tax Returns

Upon request, the Accounting Clerk will prepare an income statement and find out from the Canada Customs and Revenue Agency the withholding tax rates for non-residents. The Manager/Supervisor will determine the validity of the income statement request.

Income Tax Act

Payors of indirect maintenance/support payments do not usually require statements from the court registry for income tax purposes. If a payor does require a statement, create and print a *Court Trust Accounting System (CTAS) Individual Statement of Account* report and endorsed as follows:

"Certified to be a true copy of maintenance/support payments by _____ to _____ as required by Court Order.

Court Administrator"

If the maintenance/support order is enrolled with the Family Maintenance Enforcement Program, the director will supply the necessary income tax statement.

Withholding Tax on Family Payments to Non-residents

It is no longer a requirement that an amount of tax be withheld when a person within Canada makes a maintenance/support payment to a person outside of Canada. Court Services Branch can make direct maintenance/support payments to non-residents of Canada without contacting the Canada Customs and Revenue Agency (CRA).

If a payor has an inquiry about tax credits on tax returns for maintenance/support paid outside of Canada, please refer them to the CRA International Tax Services Office, Client Services Division at 1-800-267-5177.

Chapter 4.4 – Restitution and Compensation

Overview

This section contains information on the following:

- types of restitution and compensation
- entering restitution orders in CTAS
- receiving payment
- making payment
- follow-up action

This section also describes procedures for the following:

- entering restitution orders in CTAS
- receiving restitution payment
- receiving foreign restitution payment
- receiving compensation payment
- making restitution or compensation payment

Types of Restitution and Compensation

The two types of payments that are entered using trust type "*Restitution*" in the *Court Trust Accounting System* (CTAS) are restitution and compensation.

Sections 738 and 741.2 of the Criminal Code of Canada provide for restitution ordered by the court. This order may become a condition of a probation order on adult matters. With youth matters, restitution and compensation are considered *Disposition Orders*.

Compensation is ordered by the court when property is lost or damaged by an offender. It is not a condition of probation, and the recipient is responsible for following up. Unless ordered by the court, details of the order are not entered into CTAS and no further action is taken by the registry. The order is enforceable as a judgment (if it is not paid) as if it were a judgment rendered against the accused in that court in civil proceedings.

Entering Restitution Orders in CTAS

The court is responsible for monitoring all restitution amounts that are payable through the Clerk of the Court (that are due forthwith and where time to pay has been granted) and/or that are a condition of probation.

The JUSTIN *Accounting Reconciliation Court List Report* (JCSR0029) lists all new restitution orders, criminal fines and victim surcharges that were imposed on a specific date. Accounting Clerks are responsible for obtaining the JCSR0029 and ensuring that all listed files are input into the appropriate financial system. (see also Chapter 2.3 Setting Up Fine and/or Victim Surcharge Receivables).

It is recommended that new restitution orders, fines and victim surcharges be data entered on a s.17 basis, but if this is not possible, on at least a s.17 basis.

Managers/Supervisors are responsible for developing and communicating a registry process to ensure that Accounting Clerks receive all information with regard to new restitution orders, fines and victim surcharges, and are required to check the JUSTIN *Accounting Reconciliation Court List Report* (JCSR0029) during s.17 balancing (see Chapter 1.6 s.17 Balancing, Reconciliation Court Activity to Accounting Clerk Data Entry).

Procedure – Entering Restitution Orders in CTAS

To enter a new restitution order in CTAS, the Accounting Clerk must do the following:

1. Obtain the JUSTIN *Accounting Reconciliation Court List Report* (PCSR0029) for one court date.
2. Ensure that all restitution orders for the same court date are available and ready for data entry into CTAS (this includes restitution orders that are due forthwith, or where time to pay has been granted, that are payable through the Clerk of the Court and/or that are a condition of probation).
3. Enter each new restitution order into CTAS (refer to the CTAS User Manual, Add Restitution Order for detailed procedures).
4. Place a tick mark next to each new restitution order on the JCSR0029 to indicate that it has been data entered into CTAS.
5. After data entry is complete, verify that the number and value of restitution orders on hand reconciles to the number and value of new restitution orders that were entered into CTAS.
6. Verify that each restitution order, fine and victim surcharge listed on the JCSR0029 has a tick to indicate that it has been data entered into ARC or CTAS (also see Chapter 2.3 Setting Up Fine and/or Victim Surcharge Receivables).
7. Hold the restitution orders and the JCSR0029 until balancing at the s.17

Refer to Chapter 1.6 s.17 Balancing, Reconciling Court Activity to Accounting Clerk Data Entry for information on s.17 balancing

Receiving Payment

Procedure - Receiving Restitution Payment

Before receiving a trust payment, accounting staff should familiarize themselves with the general procedures outlined in Chapter 4.1 Administration, Interest on Trust and Chapter 4.1 Administration, Receiving Trust Payments.

Refer to 1.4 Currency, The Elimination of the Canadian Penny for information regarding over or short cash payments due to the elimination of the penny.

When a restitution payment is received, the Accounting Clerk must complete the following procedure to receipt the money paid into court:

1. Pull the court file.
2. Locate the restitution order in the Court Trust Accounting System (CTAS) then verify the payment details and balance owing.



If the payment is being taken as a forthwith restitution payment, there will not be a restitution order in CTAS (refer to the CTAS User Manual, Add Payment When No Time-To-Pay is Ordered for detailed procedures on taking forthwith restitution payments).

3. Determine if the money being paid into court is interest bearing, non-interest bearing or a combination of both (refer to Chapter 4.1 Administration, Interest on Trust)
4. Complete the payment in section of a Restitution Moneys Receipt and Distribution (FOM 815 Rest). (See Chapter 8, Forms)
5. Receipt the payment through the ARC cash register (refer to the ARC User Manual, Chapter 1, Cash Register Payments).
6. Imprint the receipt information onto the FOM 815 Rest.
7. Give the receipt to the payor and place the money in the cash drawer.
8. Enter the payment in information into the Court Trust Accounting System (CTAS). (refer to CTAS User Manual, Add payment In on Restitution Order)
9. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).
10. File the imprinted FOM 815 Rest in the court file.



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

If the restitution is to be transferred to another court location, follow the procedures outlined in Chapter 4.1 Administration, Transferring Trust to Another Location.

Receipt of Foreign Restitution

The type of payment being made determines how money is receipted at a foreign registry. If a person is making a payment at a foreign registry on restitution held at another registry, the money should be receipted as restitution in the Accounts Receivable and Collection (ARC) System and in the Court Trust Accounting System (CTAS) as "Trust, Restitution".

Procedure - Receipting Foreign Restitution Payments

When restitution money, belonging to another registry is receipted at a foreign registry, the following procedures must be completed.

The Accounting Clerk at the foreign registry must:

1. Before accepting the foreign restitution payment, check the Court Trust Accounting System (CTAS) to verify the location of the originating registry, the accused name and amount of payment.



If the restitution order details cannot be found in CTAS, contact the originating registry to request that the details be entered into CTAS.

2. Prepare a *Restitution Moneys Receipt & Distribution* (FOM 815 Rest) (see [Chapter 8, Forms](#)).
3. Receipt the payment in the *Accounts Receivable and Collection* (ARC) System using the ARC code "TR" and imprint the receipt information on the FOM 815 Rest.
4. Give the receipt to the payor and place the money in the cash drawer.
5. Enter the payment information into CTAS (refer to [CTAS User Manual, Associate with Restitution Order](#)).
6. Fax a copy of the imprinted FOM 815 Rest to the originating registry.
7. Set the documents aside for s.17 balancing (see [Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation](#)).
8. Use the original imprinted FOM 815 Rest to reconcile the foreign payment to the CTAS s.17 Transaction Report during s.17 balancing, then file it in a central foreign payments file.

The money will be electronically transferred to the originating registry's trust and will appear as a transfer in on the originating registry's CTAS s.17 Transaction Report.

When a fax copy of the imprinted Restitution Moneys Receipt & Distribution (FOM 815 Rest) is received, the Accounting Clerk at the originating registry must:

1. Pull the case file.
2. Compare the FOM 815 Rest to the case file and the Court Trust Accounting System (CTAS) to ensure that the payment is correct.



The originating registry should only accept the faxed FOM 815 Rest as legitimate if it has been imprinted by ARC at the foreign registry.

3. Use the faxed FOM 815 Rest to reconcile the foreign payment in to the CTAS s.17 Transaction Report during s.17 balancing.
4. File the FOM 815 Rest in the case file.

At s.17, if the CTAS s.17 Transaction Report indicates that a restitution payment was receipted by a foreign registry but a faxed FOM 815 Rest has not been received, the originating registry must follow up with the foreign registry. The originating registry's s.17 balancing is NOT considered complete until the fax copy is received and reconciled to the CTAS s.17 Transaction Report.

Procedure - Receiving Compensation Payment

Compensation orders should be made payable to the aggrieved parties, except when the order is made payable through the court. In these cases, the Accounting Clerk must complete the procedures used for receiving restitution payments above.

Making Payment

The Criminal Justice Division must identify the beneficiary and amount of restitution to be paid. In the case of multiple beneficiaries, if specific amounts are not set out, the amounts to be paid out will be pro-rated.

To pro-rate the amount of restitution payable on a partial payment, the Accounting Clerk must divide the total amount owed to one beneficiary by the total amount owed to all beneficiaries, and multiply the answer by the amount of the payment made.

If full payment is received by cash, debit card, certified cheque, money order, or bank draft, pay restitution the **next business day**. If payment is made by personal cheque, wait two weeks before disbursing the money. Discretion may be used when releasing partial payments, but must be paid on due date or upon beneficiary's request.

Procedure Making Restitution or Compensation Payment

Before making a payment out of trust, accounting staff should familiarize themselves with the policy on obtaining authorization for payment out, generating a CAS cheque and generating a locally printed cheque located in Chapter 4.1 Administration, Trust Payments Out.

To transfer restitution to another court location, follow the procedures outlined in Chapter 4.1 Administration, Transferring Trust to Another Location.

To pay out restitution to victims as ordered by the court, the Accounting Clerk must:

1. Pull the court file and obtain the source documents. Check the order to ensure the name of the payee is that of the beneficiary. If the name is not recorded, check with Crown or police.
2. If a locally printed cheque is warranted,^{s.15; s.17}
s.15; s.17 and obtain signed approval.
3. Add a record of the payment out into CTAS and pay particular attention to the distribution between multiple victims (if applicable) (refer to the CTAS User Manual, Add Payment Out Transaction tab). If a locally printed cheque has been approved, select the CTAS "Local Cheque" box.



Restitution is to be paid out according to the court order. Under no circumstances are funds to be paid to ICBC or any other person or agency unless the order so directs.

4. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA).
5. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
6. If a locally printed cheque has been approved, obtain a blank Courts Trust Cheque (ADM

076) (refer to Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use) and prepare to manually feed the ADM 076 through the printer (refer to CTAS User Manual, Print Trust Cheques).

7. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).

Follow-up Action

Unless ordered by the court, restitution is payable directly to the victim by the accused. In circumstances where restitution has been ordered payable through the Clerk of the Court and/or is a condition of probation, the restitution details and any time to pay information must be entered into the Court Trust Accounting System (CTAS) (refer to [Chapter 4.4 Entering Restitution Orders in CTAS](#) for detailed procedures on setting up restitution orders in CTAS).

When restitution is not paid by the due date, the Accounting Clerk must take follow-up action.

Procedure – Taking Follow-up Action on Overdue Restitution

When restitution is unpaid and the due date has passed, CTAS will flag the Accounting Clerk to produce and send a CTAS Non-Payment Review Advice. When CTAS has flagged a registry that restitution is overdue and a non-payment advice should be sent, the Accounting Clerk must:

For adults:

1. Upon prompting by CTAS, print the CTAS Non-Payment Review Advice (refer to the CTAS User Manual for detailed procedures on producing the CTAS Non-Payment Review Advice).



This notice serves as a warning to the Probationer that failure to make an immediate payment of the outstanding amount, or to request an extension to the probation order, may result in a charge or civil proceedings.

2. s.15

3. Send the original CTAS Non-Payment Review Advice to the accused.



s.15

For youths:

1. Upon prompting by CTAS, print the CTAS Non-Payment Review Advice (refer to the [CTAS User Manual](#) for detailed procedures on producing the CTAS).



This notice serves as a warning to the youth that failure to make an immediate payment of the outstanding amount, or to request an extension to the probation order, may result in a charge of wilfully failing to comply.

2. s.15

3. Send the original CTAS Non-Payment Review Advice to the youth.

s.15



s.15

Chapter 4.5 - Bail

Overview

This section contains information on the following:

- types of bail
- receiving payment
- making payment

This section also describes procedures for the following:

- receipting bail payments
- receipting foreign bail payments
- making a bail payment
- estreatment (failing to comply with conditions of the recognizance)
- forfeiting bail

Types of Bail

Cash bail may be paid into court as a result of the following:

Release from Custody by Officer in Charge Under Sections 498(1)(h) and 499(g) of the *Criminal Code of Canada*, an officer in charge may release a person from custody under certain terms. A cash sum of not more than \$500 is posted if the accused is not ordinarily a resident of the province or lives more than two hundred kilometres from the place of custody. Funds deposited with an officer in charge for a recognizance must be turned over to the court registry.

Judicial Interim Release In certain circumstances, the accused is not released by the officer in charge, but is taken before a Justice. Judicial interim release is the formal term used to describe a bail hearing, which is also known as a show cause hearing. Section 515 of the *Criminal Code* sets out terms of release that may be ordered by a Justice of the Peace. Relevant considerations are given when dealing with release.

Two forms of release deal with money paid into court. Under Section 515(2)(d) with the consent of Crown, the accused can be released on a recognizance without sureties, with or without conditions, with a sum of money or other valuable security to be deposited by the accused. Under Section 515(2)(e), the accused can be released on a recognizance, with or without sureties or conditions, with a sum of money or other valuable security to be deposited by the accused.

Bail may be paid into court by the accused or by someone other than the accused on behalf of the accused.

If anyone other than the accused pays the bail, accounting staff should explain:

- the *Bail Assignment* (ADM 123) to the party paying in the bail money;
- that bail monies belong to the accused and will be refunded to the accused unless a *Bail Assignment* (ADM 123) is completed and signed by the accused.
- if the accused defaults on the recognizance (fails to appear or abide by the conditions of the release), the cash bail may be forfeited and the depositor will have no recourse except to pursue the matter civilly.
- if bail money is to be paid out to someone other than the accused, an ADM 123 must be presented to receive a refund of bail once the case is concluded.

Once this has been explained, the depositor must complete and sign a *Cash Deposit (Bail) Acknowledgement* (ADM 130). The original must be kept on file and the copy given to the depositor. For information on completing the ADM 130, see Chapter 8, *Forms*.

Bail Assignments (ADM 123) must be noted in the comment field of the CTAS General Information screen. If there is more than one ADM 123 on the file, the initial assignment will be honoured unless that assignment has been revoked in writing and signed by the initial assignee. For information on completing the ADM 123, see Chapter 8, *Forms*.

When a file is waived to another location, the originating location must also send any associated bail. Receiving locations are responsible for receipting and retaining the bail, for checking the disposition after the sentencing date and for taking the proper steps to respond to the accused request for the return of the bail. If the accused does not make a request for the return of the bail within two weeks of the sentencing date, the receiving location is responsible for returning the bail money to the originating location.



If a file is transferred within the province or out of province, the bail money must go with it.

Receiving Payment

Procedure - Receiving Bail Payment

Before receiving a bail payment, accounting staff should familiarize themselves with the general procedures outlined in Chapter 4.1 Administration, Interest on Trust and Chapter 4.1 Administration, Receiving Trust Payments.

Refer to 1.4 Currency, The Elimination of the Canadian Penny for information regarding over or short cash payments due to the elimination of the penny.

It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

The Accounting Clerk must complete the following procedure to receipt bail payments.



Payment must be made only by cash, debit card, certified cheque, money order, or lawyer's trust cheque.

1. Check the case file to confirm the payment details and amount owing.
2. If bail is paid into court by someone other than the accused on behalf of the accused, have the depositor complete and sign a *Cash Deposit (Bail) Acknowledgement* (ADM 130). Keep the original on file and give the copy to the depositor. If a *Bail Assignment* (ADM 123) is completed, explain to the depositor that the ADM 123 must be presented to receive a refund of bail once the case is concluded.
3. Complete the payment in section of the *Bail Moneys Receipt & Distribution* (FOM 815 Bail).
4. Receipt the payment through the ARC cash register (refer to the ARC User Manual, Chapter 1, Cash Register Payments).
5. Imprint the receipt information onto the FOM 815 Bail.
6. Give the receipt to the payor and place the money in the cash drawer.



If money was brought in by the police, a photocopy of the receipt must be given to police and the original placed in the case file (attached to the bail release document).

7. Enter the payment information into the *Court Trust Accounting System* (CTAS). (refer to CTAS User Manual, Payments In Tab).
8. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).
9. File the imprinted FOM 815 Bail in the court file.



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

If the bail is to be transferred to another court location, follow the procedures outlined in Chapter 4.1 Administration, Transferring Trust to Another Location.

Receiving Foreign Bail Money

If a person is making a bail payment at a foreign registry on a file held at another registry, the money should be receipted as bail in ARC and in CTAS as "Trust, Bail".

Procedure Receiving Foreign Bail Payments

When bail money, belonging to another registry is receipted at a foreign registry, the following procedures must be completed.

The Accounting Clerk at the foreign registry must:

1. Contact the originating registry to advise of bail payment and confirm it can be accepted.
2. If proceeding, bail documents can be retrieved in JUSTIN, if not accessible, contact the originating office to get a copy of the release order scanned and emailed to the foreign registry.
3. Have the depositor complete and sign a *Cash Deposit (Bail) Acknowledgment* (ADM 130). Give a copy to the depositor and put the original aside.



If the depositor wishes to have a *Bail Assignment* (ADM 123) completed, provide the assignee's information to the originating registry, and request that an ADM 123 be initiated and signed. The originating registry will send a copy of the signed ADM 123, clearly marked that it is a foreign bail, back to the foreign registry for the assignee's signature. A photocopy of the completed ADM 123 should be given to the assignee and retained with the other documents. A copy of the ADM 123, bearing the assignee's signature) must be mailed to the originating registry, so that it can be attached to the ADM 123 that bears the accused's signature.

4. Prepare a *Bail Moneys Receipt & Distribution* (FOM 815 Bail) (see Chapter 8, Forms).
5. Receipt the payment in the *Accounts Receivable and Collection* (ARC) *System* using the ARC code "TB" and imprint the receipt information on the FOM 815 Bail and the copy of the bail documents.
6. Give the receipt to the payor and place the money in the cash drawer.
7. Enter the payment in information into the *Court Trust Accounting System* (CTAS), ensuring that any assignment is noted in the CTAS General Information screen.
8. Once the bail has been processed the foreign registry should scan and email FOM 815 and ADM 130 with read receipt to the originating registry with a follow up instant message or phone call to ensure the documents went to the JP. If no response is received to the instant message, then the foreign registry must follow up with a phone call. This will ensure that someone does not remain in custody longer than is necessary.
9. The next business day, obtain approval to transfer (i.e. approval for payment out) on the FOM 815 and transfer the bail to the originating registry using the CTAS "Transfer"

function (refer to CTAS User Manual, Trust Accounts, Bail Trust, Accepting a bail trust payment for another (foreign) court location).

10. Advise the originating registry accounting section of the bail transfer by faxing or emailing a copy of the FOM 815 Bail, ADM 130 and ADM 123 (if applicable).
11. Mail the original ADM 130 and ADM 123 (if applicable) to the originating registry.
12. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).
13. Use the original imprinted FOM 815 Bail to reconcile the foreign payment to the CTAS s.17 Transaction Report during s.17 balancing, then file it in a central foreign payments file.

The money will be electronically transferred to the originating registry's trust the next business day and will appear as a transfer in on the originating registry's CTAS s.17 Transaction Report.

When a copy of a *Bail Moneys Receipt & Distribution* (FOM 815 Bail), *Cash Deposit (Bail) Acknowledgement* (ADM 130) and (if applicable) *Bail Assignment* (ADM 123) is received,

The Accounting Clerk at the originating registry must:

1. Locate the case file.
2. Compare the FOM 815 Bail to the case file or source bail documents to ensure that the payment is correct. Work with the foreign registry to make corrections if needed.
3. Compare the FOM 815 Bail to the *Court Trust Accounting System (CTAS)* to ensure that the file information has been entered correctly and any bail assignment has been noted.



The originating registry should only accept the FOM 815 Bail as legitimate if it contains a foreign registry ARC imprint and approval for payment out.

4. Use the FOM 815 Bail to reconcile the foreign payment in to the CTAS s.17 Transaction Report during s.17 balancing.
5. File the FOM 815 Bail in the case file.
6. Make a notation in the file to follow up and ensure that the *Cash Deposit (Bail) Acknowledgment* (ADM 130) and *Bail Assignment* (ADM 123) (if applicable) are received from the foreign registry via the mail.

At the s.17 if the CTAS s.17 Transaction Report indicates that a bail payment was receipted by a foreign registry but a FOM 815 Bail has not been received, the originating registry must follow up with the foreign registry. The originating registry's s.17 balancing is NOT complete until a copy is received and reconciled to the CTAS s.17 Transaction Report.

Making Payment

Bail must be returned to the accused or, if a Bail Assignment (ADM 123) has been completed and filed, to an assignee.

Procedure - Making Bail Payment

Before making a payment out of bail, accounting staff should familiarize themselves with the policy on generating a CAS cheque and a locally printed cheque (see Chapter 4.1 Administration, Trust Payments Out).

To transfer bail to another court location, follow the procedures outlined in Chapter 4.1 Administration, Transferring Trust to Another Location.

When a request for payment out of bail or a request for refund on a bail variation is received, the Accounting Clerk must:

1. Pull the court file.
2. Ensure that the person applying for the refund is entitled to the money by:
 - checking the recognizance document for the signature of the accused
 - checking the person's identification (any form of identification containing a signature is acceptable) or the signature on the letter requesting refund of bail against the recognizance document or the *Cash Deposit (Bail) Assignment (ADM 123)* if applicable.
3. Check the case file to see if bail has been assigned. If bail has been assigned and there is no written revocation on the ADM 123 or on file, the bail will be returned to the person designated on the ADM 123. If bail has not been assigned, the bail will be returned to the accused.
4. s.15; s.17
s.15; s.17 and obtain signed approval.
5. Add a record of the payment out into CTAS, paying particular attention to the distribution (for example, enter the partial refund amount of any bail variation, etc.) If a locally printed cheque has been approved, select the CTAS "Local Cheque" box.



If the accused has an outstanding fine or other receivable and wishes to apply the bail refund to the outstanding amount, have the individual complete the bottom section of the FOM 815 Bail and sign their authorization. Per the authorized FOM815, use CTAS to produce a trust cheque for the amount of the outstanding receivable, payable to the Minister of Finance (this cheque must be receipted in ARC and the receipt information must be imprinted on the FOM815). If applicable, use CTAS to refund any bail that is remaining in trust after the authorized amount is paid out to the Minister of Finance. It is the Qualified Receiver and the Expense Authority's discretion to approve the use of a locally printed cheque for the receivable payment and/or for the partial refund.

6. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA).
7. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
8. If a locally printed cheque has been approved, obtain a blank Courts Trust Cheque (ADM 076) (refer to Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use) s.15; s.17
9. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).
10. Retain the original FOM 815 Bail in the court file.

Procedure - Estreatment (Failing to Comply with Conditions of the Recognizance)

The following procedure is completed when an accused fails to appear in court or comply with conditions of release.

1. On the date the accused fails to appear in court or comply with conditions of release, the court, Justice, or Provincial Court Judge directs that the back of the recognizance be endorsed with the following:
 - o nature of the breach
 - o reason for the breach, if known
 - o whether justice has been delayed or defeated
 - o name and address of the accused and any sureties
2. At the request of the Clerk of the Court or Crown, a Judge sets a date for the hearing of a forfeiture application. Notice will then be sent by registered mail to the accused and any sureties at least 10 days before the hearing.
3. After giving the parties an opportunity to be heard, the Judge may grant or refuse the application. If all or part of the recognizance is ordered forfeited, the accused or sureties become judgment debtors of the Crown.

Procedure - Forfeiting Bail

The Accounting Clerk must review the bail files in the *Court Trust Accounting System* (CTAS) at least quarterly to ensure forfeitures have been deposited to provincial revenue or sent to the Federal Government.

When an order is made to forfeit bail under provincial jurisdiction, the bail becomes revenue to the province (i.e. a CAS trust cheque must be generated and sent to the court registry so the Accounting Clerk can receipt it). When an order is made to forfeit bail under federal jurisdiction, the money must be sent to the Federal Government.

The Accounting Clerk must complete the following procedure to send forfeited bail to the appropriate government:

1. Pull the court file and confirm that the source documents clearly state that the bail has been forfeited.
2. Add a record of the payment out into CTAS (refer to the *CTAS User Manual*, Add Payment Out Tab). Pay particular attention to ensure that provincial forfeiture cheques are made payable to the "Minister of Finance" and mailed to the court registry and federal forfeiture cheques are made payable to the "Receiver General of Canada" and mailed to Public Works and Government Services Canada (for current address, see Appendix B Mailing Addresses).
3. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA).
4. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
5. Set the documents aside for s.17 balancing (see [Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation](#)).
6. Retain the original FOM 815 Bail in the court file.

When the CAS cheque for a provincial forfeiture arrives at the court registry, receipt the cheque through ARC Cash Register using the code "RMF" (Revenue, Miscellaneous, Forfeited Bail) and attach the receipt to the Forfeiture Order in the case file. Imprint the receipt information on the *Bail/Restitution Moneys Receipt and Distribution (FOM 815)* and bail release document (as proof of deposit to miscellaneous revenue).

Chapter 4.6 - Federal Fines

Overview

Federal Fines are now handled as court revenue / are no longer handled as trust. Information on federal fines can be found in:

- [2.1 Fines and Victim Surcharges, Types of Fines and Victim Surcharges, Federal Fines](#)
- [2.3 Setting Up Fine and/or Victim Surcharge Receivables](#)
- [2.4 Receiving Payments on Fines and/or Victim Surcharges](#)
- [2.5 Collecting Fines and/or Victim Surcharge Receivables, Collection of Federal Fines](#)

Chapter 4.7 - Municipal Fines

Overview

This section contains information on the following:

- types of municipal fines
- setting up a municipal fine receivable
- receiving payment
- making payment
- follow-up action

This section also describes procedures for the following:

- receiving payment on municipal fines
- receiving foreign fine payments on municipal fines
- making payment out on municipal fines
- taking follow-up action on overdue municipal fines

Types of Municipal Fines

Court Services may receive money paid in on municipal fines imposed by the court or on municipal by-law tickets. This money is received in trust by the Province and will be paid out to the municipality entitled to the money.

The ability to authorize write-off of court imposed municipal fines lies with each municipality.

Since agreements for collecting and following up fines are negotiated individually with each municipality, the following procedures cover only important controls. By agreement, some registries are not required to accept municipal payments or track and monitor court ordered time-to-pay fines.

Most agreements state that Court Services will receive payment on and monitor court imposed fines until they become overdue. At this point, they are remitted back to the municipality for follow-up action. The municipality may issue certificates or send the overdue fines to a collection agency for collection.



s.15; s.17

Municipal by-law violations that are heard in court and given time-to-pay must be entered into the *Accounts Receivable and Collection (ARC) System*, and all municipal fine payments must be entered in both ARC and the *Court Trust Accounting System (CTAS)*.

Setting Up a Municipal Fine Receivable

Unless local agreement states otherwise, municipal fines must be set up as receivables in the *Accounts Receivable and Collection System* (ARC).

New municipal fines are entered into ARC in the same manner as other court fine receivables (refer to [Chapter 2.3 Setting Up Fine and/or Victim Surcharge Receivables](#) for detailed procedures), but use the following specific fields:

Type	F (Fine)
To:	M (Municipal)
Review Reason:	Y (Mun Transf)
Review Date:	Due date + 30 days

Receiving Payment

Procedure - Receiving Payment on Municipal Fines

The Accounting Clerk must complete the following procedure to receive payments on municipal fines.

1. Pull the court file or source document.
2. Locate the receivable record in the *Accounts Receivable and Collection System* (ARC).
3. Vacate (cancel) any outstanding warrants (if applicable).
4. From the ARC File Number Enquiry screen, press "C" (Cash Pay) to receipt the payment (refer to the *ARC User Manual*, Chapter 2, Enter a Payment in Name Enquiry and/or Chapter 2, Enter a Payment in File Number Enquiry).
5. Imprint the case file or source document and the *Accounts Receivable and Collection* (ARC) Batch Ticket (ADM 202) for "Reg Payments".
6. Give the register receipt to the payor and place the money in the cash drawer.
7. Enter the payment information into the *Court Trust Accounting System* (CTAS) (refer to the *CTAS User Manual*, Municipal Trust for procedures on entering a municipal fine payment into court).
8. Hold the files until balancing at the ^{s.17} Refer to Chapter 1.6 ^{s.17}
Balancing for s.17 balancing and cash deposit procedures.



It is imperative for s.17
entered into CTAS on s.17

balancing purposes that a trust payment be receipted and

Procedure - Receiving Foreign Fine Payments on Municipal Fines

When a person comes into a registry to pay a municipal fine and the records are held in another court registry, the following procedures must be completed at the foreign/transaction registry and originating/owner registry to receive the payment.

The Accounting Clerk at the foreign/transaction registry must:

1. Phone the registry that holds the records to verify the location of the originating/owner registry, the amount and type of fine, and the name of the person who accepts the payment information.



Payments should not be accepted until the owner registry has been contacted to ensure there is not an outstanding warrant on the fine.

2. Produce an *Accounts Receivable and Collection* (ARC) *System* screen print of the municipal receivable.

3. Receipt the payment in into the *Accounts Receivable and Collection (ARC) System* cash register using the category "Trust," "Other" (refer to the [ARC User Manual, Chapter 1, Cash Register Payments](#)).
4. Imprint the receipt information on the ARC screen print and ensure that the payment type is clearly indicated.
5. Give the receipt to the payor and place the money in the cash drawer.
6. Enter the payment in information into the *Court Trust Accounting System (CTAS)* as trust category "Other" (refer to the [CTAS User Manual, Trust Accounts, Other Trusts](#)). Ensure that the municipality name and the originating court location are noted in the CTAS comment field and state that the payment is a foreign municipal payment.
7. Add a record of the payment out into CTAS, inputting the payee as the "Minister of Finance" c/o the receiving registry's mailing address (refer to [CTAS User Manual, Add Payment Out Transaction tab](#)).
8. Give the imprinted ARC screen print to the Qualified Receiver (QR) and Expense Authority (EA).
9. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
10. Fax the imprinted ARC screen print (see step 4 above) to the originating/owner registry then set it aside for s.17 balancing (see [Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation](#)).
11. File the imprinted ARC screen print in the central foreign payments file.

The day that a foreign municipal payment is receipted, the originating/owner registry will receive a telephone call and faxed information from the foreign/transaction registry. The Accounting Clerk at the originating/owner registry must:

1. Pull the case file or source document and place it in a holding file.
2. File the faxed payment information (i.e. the imprinted ARC screen print) in the court file/staple it to the source documents.

Upon receipt of the CAS cheque from the foreign/transaction registry, the Accounting Clerk at the originating/owner registry must receipt the receipt the foreign municipal fine payment as follows:

1. Pull the court file or source documents and confirm the payment details.
2. Locate the receivable record in the Accounts Receivable and Collection (ARC) System. From the ARC File Number Enquiry screen, press "C" (Cash Pay) to receipt the payment (refer to the [ARC User Manual, Chapter 2, Enter a Payment in Name Enquiry and/or Chapter 2, Enter a Payment in File Number Enquiry](#)).
3. Imprint the faxed supporting documentation and place the CAS cheque in the cash drawer.
4. Enter the municipal payment in information into the Court Trust Accounting System (CTAS) (refer to the [CTAS User Manual, Payments In – Municipal Trust](#) for detailed procedures).
5. Set the documents aside for s.17 balancing (see [Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation](#)).

Review the holding file to ensure that all foreign municipal payments are received. Any foreign municipal payments outstanding for more than a s.17 must be followed up immediately.

Making Payment

Fine payments received for municipal bylaw violations are treated as money received in trust by the Province. Since agreements for collecting fines are negotiated individually with each municipality, the following is a general procedure.

Cheques submitted each s.17 to the municipality should cover money received the previous s.17. For example, money received will be held and paid out at the s.17. This allows time for all cheques submitted for payment to be cleared by the bank.

Procedure - Making Payment Out on Municipal Fines

Before remitting municipal fine revenue to the local government, accounting staff should familiarize themselves with the policy on generating a CAS cheque located in [Chapter 4.1 Administration, Trust Payments Out](#).

The Accounting Clerk must complete the following procedure to make payments out on municipal fines (if a court location receipts payments for multiple municipalities, they must follow these procedures from start to finish for *each municipality*).

1. Produce a copy of the *Court Trust Accounting System (CTAS)* s.17 *Municipal Transactions Due* report for the payments receipted for a particular municipality in the previous s.17



If payment was made by personal cheque, ensure that funds have been held two weeks before paying out.

2. Place the s.15; s.17 on the s.17 *Municipal Transactions Due* report and record the payee name (i.e. the municipality) and the amount to be paid out. s.15; s.17 s.15; s.17
3. Obtain signed approval for payment out from the Qualified Receiver and Expense Authority.
4. Enter the payment out information into CTAS so that a CAS cheque for the sum of all municipal ticket payments is produced for the previous s.17. Refer to the [CTAS User Manual, Municipal Trust](#) for procedures on producing payments to municipalities.
5. Mail a copy of the CTAS s.17 *Municipal Transactions Paid* report to the municipality.
6. Set the documents aside for s.17 balancing (see [Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation](#)).
7. Retain the original CTAS s.17 *Municipal Transactions Due* and s.17 *Municipal Transactions Paid* report in the central file.

Follow-up Action

Since agreements for collecting fines are negotiated individually with each municipality, the follow-up actions vary at each registry. The follow-up action that has been negotiated with the municipality should be used when time-to-pay fines become overdue.

Court Services does not have the ability to write off municipal fines; this responsibility lies with the municipal government. Use the follow-up action set out in the agreement. If the court location does not have an agreement for registry follow-up action for overdue municipal fines, the procedure below should be followed.

Procedure – Taking Follow-up Action on Overdue Municipal Fines

All municipal fines must be set up as receivables in the *Accounts Receivable and Collection System* (ARC) , with the ARC review reason of “Y” (Municipal Transfer) and an ARC review date of “due date + 30 days”.

Municipal receivables that remain unpaid thirty days after the due date will appear on the *Account Status Exception Report* (ASER) with the reason “Mun Transf”. The Accounting Clerk must do the following to remit these unpaid municipal receivables back to the municipality for collection action:

- Pull the court file or source document for each unpaid municipal fine listed on the ASER.
- Make a photocopy each Fine Order and/or Notice of Victim Surcharge (PCR 934).
- Prepare a letter to the municipality that lists the unpaid fines that are being returned. For each file being remitted back, ensure that the letter to the municipality contains:
 - the name of accused
 - the file or ticket number
 - the original fine amount
 - the unpaid fine amount being remitted back to the municipality

The letter should include the court registry contact information and provide a space for the municipality to sign confirmation that the fines listed have been remitted back to them.

4. Make photocopies of the letter to the municipality and file one in each court file or with each source document.
5. Mail the original letter and photocopies of the PCR 934 to the municipality.

When signed confirmation of the files being remitted is returned from the municipality, the Accounting Clerk must perform an ARC adjustment to bring the unpaid municipal fine to a zero balance (refer to Chapter 2.8 Write-Offs, Debits NOT To Be Submitted for Write-off and the ARC User Manual, Chapter 2, Enter an Adjustment).

Chapter 4.8 - Execution Process and Civil Jury Money

Overview

This section contains information on the following:

- execution process and civil jury money
- receiving payment
- making payment
- reconciliation of Civil Jury Money

This section also describes procedures for the following:

- receiving deposits for civil juries
- making payment out on civil jury deposits
- reconciling *Execution Record Cards* to Civil Jury Money Currently Held in Trust

Types of Execution Fees and Civil Jury Money

Execution Fees - Execution documents are court orders instructing a Deputy Sheriff to seize and sell goods or take possession of premises. The person who requests the order may then obtain the money or possession of premises.

The execution process has been privatized and Court Bailiffs are now contracted by Court Services Branch to perform this work. As the Sheriff no longer seizes goods and disposes of them at a Sheriffs sale, money or deposits from buyers are no longer received at the court registry.

Rarely, assets may be seized and the court bailiff is unable to locate the payee (either creditor or debtor). In these circumstances, the court bailiff is required to hold the money in a trust account for one year (365 days) and then remit the money to the province as unclaimed court bailiff money. Procedures for handling unclaimed court bailiff money can be found in [Chapter 4.8, Execution Process and Civil Jury Money, Receiving Payment](#).

Civil Jury Money - In a civil case, the person who elects to have a trial by jury is liable for the cost of the jurors and jury guards. Money received for civil juries is trust money and is deposited into the *Court Trust Accounting System* (CTAS) under the trust type "Civil Jury".

An initial deposit is required to cover the costs of civil cases. The amount will be set by the Sheriff following current practice in the region and Section 15 of the *Jury Act*.

The deposit must be paid to the Sheriff a minimum of 45 days before the trial. The payer may make the initial deposit by personal cheque (at the discretion of the Sheriff) up to 45 days before the trial. After the first day of trial, daily costs must be paid by cash, debit card, certified cheque, lawyer's trust cheque, or money order.



If a civil jury deposit is being paid in cash or debit card, the Sheriff will walk the payor and the supporting documentation to the accounting section so that a receipt can be produced and given to the payor.

Receiving Payment

Procedure - Receiving Unclaimed Court Bailiff Money

After a court bailiff has held unclaimed court bailiff money for one year (365 days), they are required to remit the money to the provincial government.

To remit unclaimed bailiff money to the provincial government, the court bailiff must create a document which includes the court location, the court file number, the style of proceedings and the Court Bailiff Financial Transaction Card (FTC) number. The document must also state to whom the money is to be paid (in the case of a company, must state the contact name(s) and/or officers of the company) and must include a description of all attempts to locate the payee (including addresses and telephone numbers). The documented description (one document per unclaimed fund), a copy of the relevant supporting documentation (i.e. a copy of the writ or order etc) and a cheque for the amount of the unclaimed funds (payable to the "Minister of Finance") must be sent to the court registry of origin.

Upon receipt of a package pertaining to unclaimed court bailiff funds, the Accounting Clerk must complete the following procedure:

1. Check that the package from the court bailiff includes all required information.
2. Pull the relevant court file and verify that the unclaimed funds are associated with the correct action.
3. Receipt the payment through the ARC cash register using the trust category of "Suitors" (refer to the *ARC User Manual*, Chapter 1, Cash Register Payments).
4. Imprint the receipt information onto the source document and place the money in the cash drawer.
5. Enter the payment in as an interest bearing amount in the Court Trust Accounting System (CTAS) (refer to *CTAS User Manual*, Payments In Tab). Make a clear notation that the trust is unclaimed court bailiff funds and to whom the money is payable.
6. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation)

Procedure - Receiving Deposits for Civil Juries

When a deposit is received for a civil jury trial, the Sheriff will initiate a *Jury Record Card* (SHS 050) for tracking all payments in and out of civil jury money.

If the Sheriff's office receives a cheque for the deposit, they will deliver the cheque and *Jury Record Card* to the Accounting Clerk for receipting into the *Accounts Receivable and Collection* (ARC) System (the ARC receipt must be attached to the *Jury Record Card*). If the civil jury deposit is being paid in cash or debit card, the Sheriff will walk the payor and the *Jury Record Card* to the accounting section so that a receipt can be produced and given to the payor (the Sheriff should not take cash).

The *Jury Record Card* is retained in the Sheriff's office.

The Accounting Clerk must complete the following procedure when the Sheriff's Office has initiated a *Jury Record Card* (SHS050) and a deposit is received for a civil jury case:

1. Receipt the payment through the ARC cash register (refer to the ARC User Manual, Chapter 1, Cash Register Payments).
2. Imprint the receipt information onto the SHS 050 and place the money in the cash drawer.
3. Enter the payment information into the Court Trust Accounting System (CTAS) (refer to CTAS User Manual, Payments In Tab).
4. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

Making Payment

In the court locations where there are jury trials, the Sheriff's office will use the *Jury Management System* (JMS) to produce cheques to pay jurors.

In order to pay out money held in trust for a civil jury, the Sheriff's office will create a *Jury Disbursement Memo* (SHS 006) to specify payments to parties and amounts (as well as to return surplus deposits). The accounting section must only pay out cheques for civil jury trust money after it receives copies 1 and 2 of the *Jury Disbursement Memo*, signed by a signing authority.

If the amount of fees deposited is more than the amount required, a trust cheque must be issued to the party entitled to the refund payment. If there is a shortage in the amount paid into trust, the Sheriff will request the balance of the amount to be paid in before the civil jury fees are disbursed.

Procedure – Making Payment Out when a Civil Jury is Cancelled



The Sheriff's office will rely on the *Sheriffs Policy Manual* 10.11.7 Deposit Handling when Civil Jury Trials are Cancelled, Adjourned or Settled.

When a civil jury is cancelled, the Accounting Clerk must complete the following procedures to disburse the civil jury fees:

1. After receiving the Jury Disbursement Memo (SHS 006) signed by the spending authority, check the Court Trust Accounting System (CTAS) to confirm the amount held in trust.
2. If a locally printed court trust cheque is warranted, s.15; s.17
s.15; s.17
s.15; s.17 and obtain signed approval.
3. Add a record of the payment out into CTAS (refer to *CTAS User Manual*, Add Payments Out Transactions) and make the court trust cheques payable as follows:
 - a. To the party, for the deposit refund; and
 - b. If a cancellation processing fee is to be retained, to the Minister of FinanceIf a locally printed cheque has been approved, select the CTAS "Local Cheque" box
4. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA) and wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
5. If a locally printed cheque has been approved, obtain a blank Courts Trust Cheque (ADM 076) (refer to *Chapter 1.2 Controlled Documents*, Removing Controlled Documents for Use) and prepare to manually feed the ADM 076 through the printer (refer to *CTAS User Manual*, Print Trust Cheques).
6. Set the documents aside for s.17 balancing (see *Chapter 1.6* s.17
Balancing, s.17 Trust Reconciliation).
7. If a cancellation processing fee is to be retained, receipt the "Minister of Finance" cheque as revenue in ARC (use ARC Cash Register Code "RSSJ"). Place the imprint on the Jury Disbursement Memo and attach the receipt to the *Jury Record Card*.
8. Return the party's refund cheque and the *Jury Disbursement Memo* (Sheriff Office copy)

to the Sheriff's office.

Procedure - Making Payment Out on Civil Jury Deposits

The Accounting Clerk must complete the following procedures to disburse civil jury fees:

1. After receiving *Jury Disbursement Memo* (SHS 006) signed by the spending authority, check the *Court Trust Accounting System* (CTAS) to confirm the amount held in trust.
2. If a locally printed cheque is warranted, s.15; s.17
s.15; s.17 and
obtain signed approval.
3. Add a record of the payment out into CTAS (refer to CTAS User Manual, Add Payments Out Transactions) and make cheques payable as follows:
 - To restaurants and/or hotels, for any jury meals and/or accommodation;
 - To the Minister of Finance, for Juror Fees;
 - To the Minister of Finance, for the Sheriff's Administrative Fee

If a locally printed cheque has been approved, select the CTAS "Local Cheque" box.

4. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA) and wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
5. If a locally printed cheque has been approved, obtain a blank *Courts Trust Cheque* (ADM 076) (refer to Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use) s.15; s.17
s.15; s.17
6. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).
7. Receipt the Sheriff's Administrative Fee cheque (payable to the Minister of Finance) as revenue in ARC (use ARC Cash Register Code "RSSJ"). Place the imprint on the *Jury Disbursement Memo* and attach the receipt to the *Jury Record Card*.
8. Deposit the Juror Fee cheque (payable to the Minister of Finance) by completing a Deposit Form (FIN 278) (coded to STOB 5535); mail the cheque and Deposit Form to Finance and Administration Division, Corporate Management Services Branch (depending on local policy, this may be done by the Accounting Clerk or the Sheriff's Office) and retain a copy of the FIN 278.
9. Return all other trust cheques (i.e. payable to restaurants and/or hotels) and the SHS 006 (Sheriff Office copy) to the Sheriff's office so that the cheques can be distributed.

Reconciliation of Civil Jury Money

Procedure Reconciling Execution Record Cards to the Civil Jury Money Currently Held in Trust

The Sheriff and the Accounting Clerk must reconcile the *Jury Record Cards* (SHS 050) to the civil jury money currently held in trust on a quarterly basis.

1. Run a *Court Trust Accounting System* (CTAS) *Current Account Balance* report to obtain a list of all civil jury money currently held in the trust account. Take the report to the Sheriff's section and compare it to the *Jury Record Cards* (SHS 050).
2. Count the number of civil jury money accounts on the report and count the number of *Jury Record Cards* (SHS 050) that the Sheriff has. These should equal. If not, identify and locate the missing accounts.
3. Ensure that all entries are dated and cross-referenced to each other.
4. Ensure that the credit balance on the SHS 050 is the same as that on the CTAS *Current Account Balance* report. If not, check the individual entries to identify the difference. Make the necessary corrections.

Refer to section 10 of the *Sheriffs Manual* for further information.

Chapter 4.9 - Other Payments

Overview

This section contains information on the following:

- types of other payments
- receiving payment
- making payment
- unclaimed exhibit money
- proceeds of crime
- money due to other provinces
- money due to Workers' Compensation Board

This section also describes procedures for the following:

- receiving other payments
- making payment out of other money
- receipting and transferring unclaimed exhibit money
- receipting and transferring foreign currency unclaimed exhibit money
- receipting and transferring proceeds of crime
- receipting and making payment out on money due to other provinces
- receipting and making payment out on money due to the Workers' Compensation Board

Types of Other Payments

The "Other" trust category is used to record or receipt payments and disburse money paid into court that does not fit any of the trust categories. This category is used to:

- record U.S. exchange overages
- receipt overages in the court trust account
- receipt overages due to the elimination of the penny
- record error corrections for court trust bank account bank deposits
- receipt unclaimed exhibit money
- receipt proceeds of crime
- receipt a court ordered federal or municipal fine to be paid to another organization such as a charitable organization
- receipt money paid into court that belongs to another province or to the Worker's Compensation Board

Receiving Payment

Procedure - Receiving Other Payments

Before receiving a trust payment, accounting staff should familiarize themselves with the general procedures outlined in Chapter 4.1 Administration, Interest on Trust and Chapter 4.1 Administration, Receiving Trust Payments.

Refer to 1.4 Currency, The Elimination of the Canadian Penny for information regarding over or short cash payments due to the elimination of the penny.

The Accounting Clerk must complete the following procedure to receive trust “Other” payments:

1. Pull the court file or source documents.
2. Determine if the money being paid into court is interest bearing, non-interest bearing or a combination of both (refer to Chapter 4.1 Administration, Interest on Trust)
3. Receipt the payment through the ARC cash register (refer to the ARC User Manual, Chapter 1, Cash Register Payments).
4. Imprint the receipt information onto the source document.
5. Give the receipt to the payor and place the money in the cash drawer.
6. Enter the payment information into the Court Trust Accounting System (CTAS). (refer to CTAS User Manual, Payments In Tab)
7. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

Making Payment

All uncertified cheques must be held for two weeks before payment out can be made. Interest may only be paid out if the order for payment out specifically states that interest is to be paid (see [Chapter 4.1 Administration, Interest on Trust](#)).

The majority of trust "Other" payments out should be paid using a CAS cheque and locally printed cheques may only be used in extenuating circumstances or when ordered by a judge.

Procedure - Making Payment Out of Other Money

The Accounting Clerk must use the following procedure to make payment out of trust "Other":

1. Pull the court file and obtain the source documents.
2. If a locally printed cheque is warranted, s.15; s.17
s.15; s.17 and
obtain signed approval.
3. Add a record of the payment out into CTAS, paying particular attention to the distribution of the principal and interest amounts (refer to [Chapter 4.1 Administration, Interest on Trust](#) and the [CTAS User Manual, Add Payments Out Transactions](#)). If a locally printed cheque has been approved, select the CTAS "Local Cheque" box.
4. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA).
5. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
6. If a locally printed cheque has been approved, obtain a blank Courts Trust Cheque (ADM 076) (refer to [Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use](#)) s.15; s.17
s.15; s.17
7. Set the documents aside for s.17 balancing (see [Chapter 1.6 s.17](#)
[Balancing, s.17 Trust Reconciliation](#)).

Unclaimed Exhibit Money

Procedure - Receipting and Transferring Unclaimed Exhibit Money

The Accounting Clerk must complete the following procedures to receipt and transfer unclaimed exhibit money received from the Exhibit Control Clerk:

1. Sign the *Exhibit Card* (ADM 050) acknowledging receipt of the money.
2. Receipt the payment through the ARC cash register (refer to the *ARC User Manual, Chapter 1, Cash Register Payments*).
3. Imprint the receipt information onto the ADM 050.
4. Photocopy the signed & imprinted ADM 050.
5. Place the money in the cash drawer.
6. Enter the payment information into the *Court Trust Accounting System* (CTAS). (refer to *CTAS User Manual*)



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

To deposit the unclaimed exhibit money to miscellaneous revenue, the Accounting Clerk must:

1. s.15; s.17
s.15; s.17 obtain signed approval.
2. Add a record of the payment out into CTAS; input the payee as "Minister of Finance" and select the CTAS "Local Cheque" box (refer to the *CTAS User Manual, Add Payments Out Transactions*).
3. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA).
4. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
5. Obtain a blank Courts Trust Cheque (ADM 076) (refer to *Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use*)s.15; s.17
s.15; s.17
6. Prepare a Deposit Form (FIN 278) with the following coding and have it signed:

Client 105 (Attorney General)
Responsibility 15nnn (n=Court Location Responsibility Centre)
Distribution Supplier - 000000
Service Line 10710
STOB 4798 (Other Miscellaneous Revenue)
Project 1500000
Description Transfer Unclaimed Exhibit Money (include name of accused, case number and date paid into court)
7. File a copy of the FIN 278, ADM 050 and a copy of the court order in the court file.

8. Send the original of the FIN 278, the supporting documentation, and the cheque to:

Finance and Administration Division
Corporate Management Services Branch
(refer to Appendix B for mailing address information)

9. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Balancing, s.17 Trust Reconciliation).

Proceeds of Crime

Upon application of the Attorney General, the court may order that proceeds of crime be remitted to provincial revenue. In this case, the Accounting Clerk must receipt the money into trust then generate a trust cheque for deposit to provincial revenue.

Procedure Receipting and Transferring Proceeds of Crime

The Accounting Clerk must complete the following procedures to receipt and transfer proceeds of crime.

1. Obtain a copy of the order or source document that addresses the proceeds.
2. Receipt the payment through the ARC cash register (refer to the [ARC User Manual, Chapter 1, Cash Register Payments](#)).
3. Imprint the receipt information onto the copied source document.
4. Place the money in the cash drawer.
5. Enter the payment in information into the *Court Trust Accounting System (CTAS)*. (refer to [CTAS User Manual](#))



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

To deposit the proceeds of crime to miscellaneous revenue, the Accounting Clerk must:

1. s.15; s.17
s.15; s.17 and obtain signed approval.
2. Add a record of the payment out into CTAS; input the payee as "Minister of Finance" and select the CTAS "Local Cheque" box (refer to the [CTAS User Manual, Add Payments Out Transactions](#)).
3. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA).
4. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
5. Obtain a blank Courts Trust Cheque (ADM 076) (refer to [Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use](#)) s.15; s.17
s.15; s.17
6. Prepare a Deposit Form (FIN 278) with the following coding and have it signed:

Client 105 (Attorney General)

Responsibility 15nnn (n=Court Location Responsibility Centre)

Distribution Supplier - 000000

Service Line 10710

STOB 4798 (Other Miscellaneous Revenue)

Project 1500000

Description Transfer Proceeds of Crime (include name of accused, case number and date paid into court)

7. File a copy of the FIN 278, ADM 050 and a copy of the court order in the court file.
8. Send the original of the FIN 278, the supporting documentation, and the cheque to:

Finance and Administration Division
Corporate Management Services Branch
(refer to [Appendix B](#) for mailing address information)

9. Set the documents aside for s.17 balancing (see [Chapter 1.6 s.17 Balancing](#), s.17 [Trust Reconciliation](#))

Money Due to Other Provinces

If money arrives at the registry that is due to other provinces (usually from the local police), the money must be receipted into trust using the trust "Other" category.

Procedure - Receipting and Making Payment Out on Money Due to Other Provinces

Before money due to another province is accepted, the Accounting Clerk should contact the originating province and ask for a faxed copy of documentation regarding the matter (for example, source documentation that provides a file number or what the payment is regarding).

The Accounting Clerk must complete the following procedures to receipt and make payment out on money due to other provinces.

1. Obtain a copy of the order or source document.
2. Receipt the payment through the ARC cash register (refer to the ARC User Manual, Chapter 1, Cash Register Payments).
3. Imprint the receipt information onto the copied source document.
4. Place the money in the cash drawer. Enter the payment information into the *Court Trust Accounting System (CTAS)*. (refer to CTAS User Manual)



It is imperative for s.17 balancing purposes that a trust payment be receipted and entered into CTAS on s.17

5. If a locally printed cheque is warranted, s.15; s.17
s.15; s.17 and obtain signed approval.
6. Add a record of the payment out into CTAS, paying particular attention to use the payee name as requested by the other province (refer to the CTAS User Manual, Add Payments Out Transactions). If a locally printed cheque has been approved, select the CTAS "Local Cheque" box.
7. Give the source documentation to the Qualified Receiver (QR) and Expense Authority (EA).
8. Wait for the approval of the QR and EA to be electronically applied to the payment out in CTAS.
9. If a locally printed cheque has been approved, obtain a blank Courts Trust Cheque (ADM 076) (refer to Chapter 1.2 Controlled Documents, Removing Controlled Documents for Use) s.15; s.17
s.15; s.17
10. Contact the other province or send the required supporting documentation as required.
11. Set the documents aside for s.17 balancing (see Chapter 1.6 s.17 Trust Reconciliation).
12. Retain a copy of the imprinted/approved source documentation in a central file.

Money Due to Workers' Compensation Board

The Workers Compensation Act authorizes a court to impose a fine, therefore, when a judge passes a sentence, the word fine will be used. The Workers Compensation Board (WCB) is a separate entity from the provincial government and section 78 of the Workers Compensation Act indicates that fines must be paid to WCB to form part of the accident fund. Fines imposed in workers compensation prosecutions will never form part of provincial revenue because the legislation directs the funds to be paid to WCB.

Procedure - Receipting and Making Payment Out on Money Due to the Workers' Compensation Board

The Accounting Clerk must complete the procedures outlined in this chapter on Receiving Other Payments, for payments due to the Workers' Compensation Board (WCB). Because the word fine can be used when a sentence is imposed, the accounting clerk must carefully review the order to determine whether the fine is to be paid to an entity other than the provincial government such as the WCB.

Chapter 5 - s.15
Chapter 5.1 - s.15

Overview

s.15

s.15; s.17



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Withheld pursuant to/removed as

s.15 ; s.17

Chapter 5.2 - ^{s.15}

Overview

s.15; s.17

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Withheld pursuant to/removed as

s.15 ; s.17

Chapter 5.3^{s.15}

Overview

s.15; s.17

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Withheld pursuant to/removed as

s.15 ; s.17

Chapter 5.4 ^{s.15}

Overview

s.15; s.17



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Withheld pursuant to/removed as

s.15 ; s.17

s.15

Chapter 5.5 -

Overview

s.15; s.17

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Withheld pursuant to/removed as

s.15 ; s.17

Chapter 6 – Petty Cash

Chapter 6.1 - Petty Cash

Overview

This section contains information on the following:

- petty cash payment policies
- transferring petty cash
- increase, decrease, or return of petty cash

s.15; s.17

As per the *Core Policy and Procedures Manual* (4.3.9 - Advances), the petty cash holder must fully understand their responsibility and be given adequate facilities and written instructions respecting the control, use, reconciliation, reimbursement and safekeeping of the entrusted monies.

The holder of the petty cash fund must not have responsibility for the handling of accounts receivable, account verification, or payment approval. An exception to this policy may be made if the holder of the petty cash is located where there are insufficient personnel to segregate responsibilities. The ministry chief financial officer must approve any exceptions to this policy.

Petty Cash Payment Policies

Permissible and non-permissible expenditures that can be paid out of petty cash are listed in the *Core Policy and Procedures Manual* ([B.2.4 - Petty Cash Advances](#)).

- **Interpreter payments** - as per the *Interpreter Manual* [effective March 13, 2007](#), interpreters must not be paid out of petty cash and must be paid through the Corporate Accounting System (CAS).
- **Refunds** - the only "refunds" that can be paid out of petty cash are those which correct banking errors (see [FOM 1.1](#)). Refunds of revenue to clients cannot be processed through petty cash (see [FOM 1.5](#)).
- **Travel claims** - as per the *Core Policy and Procedures Manual* (C.1.6 Oracle iExpenses-Travel Claims) "to claim travel expenses, employees must use iExpenses." Petty cash can only be used to pay travel claims for staff who travel once per year and that yearly claim is less than \$100 (*CPPM* 10.3.16 Oracle iExpenses).
- s.15; s.17

The holder of the petty cash advance can make a sub-advance of part of the funds to another staff member. This sub-advance must be accounted for when replenishing petty cash. The holder of the sub-advance must follow the same rules as are followed for petty cash.

A *Petty Cash Transaction Record* ([FIN 268](#)) should be used for each transaction. The FIN 268 makes it easier to complete the *Petty Cash Reconciliation/Replenishment Report* ([FIN 095](#)), for the following reasons:

- spending authorization is recorded for each payment
- expenditures may be charged to more than one account
- sub-advances can be recorded and monitored for repayment by the ^{s.17}

The maximum amount that can be purchased in US \$ is equivalent to \$100 Cdn (or \$200 Cdn, if the government Purchasing Card is not accepted). Payments should be made by purchasing U.S. money orders.

Transferring Petty Cash

Permanent Transfer – Before the responsibility for petty cash is permanently transferred to another employee, an *Application for Accountable Advance* (FIN 299) must be authorized for the new holder by the Chief Financial Officer, Finance and Administration Division, Corporate Management Services Branch (refer to [Appendix B](#) for mailing address information).

Temporary Transfer – If petty cash responsibility is temporarily transferred to another employee during a period of leave, a *Temporary Transfer of Accountable Advance* (ADM 817) and appropriate reconciliations must be completed. See [FOM Chapter 1.1, Accountable Advances](#), for permanent and temporary transfer procedures. Further information regarding permanently transferring petty cash is located in the *Core Policy and Procedures Manual* ([B.2.3 - Petty Cash Advances](#) and [4.3.9 - Advances](#)).

Increase, Decrease, or Return of Petty Cash

Increase – Complete an *Application for Accountable Advance* (FIN 299) to increase a petty cash advance. The amount of the advance will be for the increase required.

Decrease or Return – When a petty cash advance needs to be decreased or is no longer needed, the advance must be reconciled and the repayment process completed.

See [FOM Chapter 1.1, Accountable Advances](#), for procedures on increasing, decreasing or returning petty cash.

Chapter 6.2 - Making Payments Using Petty Cash

Overview

This section contains information on the following:

- [making payment](#)
- [sub-advances](#)

Making Payment

Procedure – Making Payment from the Petty Cash Fund

When a person arrives with a bill, receipt, or *Petty Cash Transaction Record* ([FIN 268](#)) to be paid out of petty cash, the petty cash holder must complete the following procedure.

1. Check the addition on the bill, receipt, or FIN 268 to ensure that the total amount to pay is correct.
2. Ensure that the expense is a permissible expenditure and have the Spending Authority authorize payment by signing the back of the bill or receipt or FIN 268.



Permissible and non-permissible expenditures that can be paid out of petty cash are listed in the *Core Policy and Procedures Manual* ([B.2.4 - Petty Cash Advances](#)). Petty cash should not be used to pay ^{s.15} interpreters or travel expenses.

3. Pay the person presenting the bill, receipt, or FIN 268 from ^{s.15; s.17} _{s.15; s.17}



Due to the elimination of the penny, cash reimbursements should be recorded and reimbursed at an amount rounded to the nearest five cent increment.

4. Write a description of goods received, if not documented, on the back of the bill or receipt and place it in ^{s.15; s.17}
5. Determine if the petty cash supply needs to be replenished. If so, see [6.3, Replenishment and Reconciliation](#).

Sub-advances

Sub-advances of \$100 or less from the petty cash fund may be made to employees only.

Procedure – Paying a Sub-advance from the Petty Cash Fund

All sub-advances for allowable purchases from petty cash funds must be supported by a *Petty Cash Transaction Record* (FIN 268). To pay a sub-advance, the petty cash holder must complete the following procedure.

1. Prepare a *Petty Cash Transaction Record* (FIN 268) for the amount of the sub-advance.
2. Have the person receiving the sub-advance sign the form. Place the form in s.15; s.17
s.15; s.17
3. Give the person the sub-advance.
4. After making the purchase, the person must bring the petty cash holder the bill or receipt, and change if applicable. Pull out and examine the FIN 268. Check the bill or receipt, and count the change to ensure that the sub-advance is accounted for.
5. Write a description of goods received if not documented on the back of the bill or receipt.
6. Initial the back of the FIN268, date it, and attach it to the receipt. Hold it for reimbursement and reconciliation.
7. Put the change, if applicable, into s.15; s.17

Chapter 6.3 - Reconciliation and Replenishment

Overview

This section contains information on the following:

- [replenishment](#)
- [reconciliation](#)

This section also describes procedures for:

- [replenishing the petty cash fund](#)
- [reconciling the petty cash fund](#)

Paper versions of the *Petty Cash Reconciliation/Replenishment Report* ([FIN 095](#)) used for replenishment and reconciliation can be ordered from Procurement and Supply Services - Distribution Centre Victoria by fax at 250-952-4431 (or 250-952-4442) or ordered [online](#).

Replenishment

Petty cash should be replenished:

- whenever it is running low
- at the ^{s.17}

The optimal replenishment period is ^{s.17} The petty cash fund must be reviewed periodically to ensure that the balance of the fund is adequate and available to meet the ongoing petty cash payment demands.

Each time the fund is replenished, or at ^{s.17} the holder of the petty cash fund must ensure that the balance of the funds equals the amount of the advance less purchases. At least ^{s.17} the supervisor of the fund holder must ensure that the balance of the fund equals the amount of the advance less purchases.

Petty cash must be replenished on ^{s.17}

Procedure – Reconciling and Replenishing the Petty Cash Fund

To reconcile a petty cash fund, someone other than the holder of the fund must complete a *Petty Cash Reconciliation/Replenishment Report (FIN 095)* using the following procedure.

1. Count the cash on hand and fill in the amounts on the *Petty Cash Reconciliation/Replenishment Report (FIN 095)*.
2. List all bills, receipts, and *Petty Cash Transaction Records (FIN 268)* that were paid and have not yet been replenished.
3. Write in the total of all advances made that have not been repaid. Write in the total amounts of replenishment requests outstanding.
4. Where an overage/shortage is encountered, it will be recorded in the "Less Cash Over" field on the *Petty Cash Reconciliation/Replenishment Report (FIN 095)*. For instructions on investigating overages/shortages, refer to FOM Chapter 6.4.
5. Complete the FIN 095. Above "Petty Cash Holders Signature" write "Reconciled By" then sign and date the form. Obtain the petty cash holder and spending authority signatures.

If the fund is being replenished at the same time it is reconciled:

1. Enter each receipt, bill and FIN 268 total that is being submitted for replenishment from the FIN 095 into the *Corporate Accounting System (CAS)*.
2. Send the original FIN 095 and all receipts, bills and FIN 268s to Finance and Administration Division, Corporate Management Services Branch (refer to Appendix B for mailing address information).
3. Attach a copy of all receipts, bills, and FIN 268s to a copy of the FIN 095 and file them for audit purposes.
4. When the replenishment cheque is received, ^{s.15; s.17}
^{s.15; s.17}

Reconciliation

All accounts operated by the government must be reconciled whenever they are replenished or temporarily transferred to another person.

The holder or person responsible for the operation of the petty cash fund cannot be the same person responsible for reconciliation of the fund. The person reconciling the fund should not receive cash or keep records of receipts or payments.

If the balance is ever in question, additional reconciliations may be performed.

Procedure – Reconciling the Petty Cash Fund

Registries that have a petty cash fund will reconcile the fund each time it is replenished or temporarily transferred. If the fund is reconciled at the same time it is replenished, a *Petty Cash Reconciliation/Replenishment Report* (FIN 095) will be used.

Chapter 6.4 - Overages and Shortages

Overview

This section contains procedures for the following:

- investigating overages in the petty cash fund
- investigating shortages in the petty cash fund

Petty cash holders are liable for any shortages.

Overages

Procedure – Investigating Overages in the Petty Cash Fund

The Accounting Clerk must complete the following procedure to investigate overages in petty cash.

1. Recount all money.
2. Review the account. Re-add all receipts. Check to see if a sub-advance was repaid but not recorded.
3. Notify the Manager/Supervisor of the overage.
4. Complete the *Occurrence Report* (ADM 843) and *Occurrence Report - Narrative of Occurrence* (ADM 843a) and obtain the proper signatures. For instructions on completing ADM 843 and ADM 843a, see [Chapter 8 - Forms](#).
5. If the overage cannot be explained, the holder must write the amount of the overage in the "Less Cash Over" line on the *Petty Cash Reconciliation/Replenishment Report* (FIN 095).
6. Attach the ADM 843 and ADM 843a to the *Petty Cash Reconciliation/Replenishment Report* (FIN 095) as additional supporting documentation to the replenishment request in CAS (Corporate Accounting System) and send to Finance and Administration (F&A) Division, Corporate Management Services Branch (refer to [Appendix B](#) for mailing address information).
7. If you discover the source of the overage after sending the documentation, request a refund from F&A. They will reimburse the registry.



If the overage is for an amount greater than $\$15$, a copy of the *Occurrence Report* (ADM 843) and *Occurrence Report - Narrative of Occurrence* (ADM 843a) must be sent to the Regional Executive Director.

Shortages

Procedure – Investigating Shortages in the Petty Cash Fund

The Accounting Clerk must complete the following procedures to process shortages in petty cash.

1. Recount all money.
2. Review the account. Re-add all receipts. Check to see if an unrecorded advance was made.
3. Notify the Manager/Supervisor of the shortage.
4. Complete the *Occurrence Report* (ADM 843) and Occurrence Report - Narrative of Occurrence (ADM 843a) and obtain the proper signatures. For instructions on completing ADM 843 and ADM 843a, see [Chapter 8 - Forms](#).
5. Send a copy of the ADM 843 and ADM 843a, along with a memo requesting refund of revenue, to the regional Manager, Finance and Administration to obtain the spending authority signature.
6. Enter "request for refund" onto the Corporate Accounting System (CAS) using the following coding:
 - Client – 105 (Attorney General)
 - Responsibility – 15nnn (n = Court Location Responsibility Centre)
 - Distribution Supplier - 000000
 - Service Line - 10710
 - STOB – 4677 (Cash Overages/Shortages)
 - Project - 1500000
7. When the refund cheque arrives, cash the cheque and place it with the petty cash fund.
8. Attach the original copy of the ADM 843 and ADM 843a to the court copy of the *Petty Cash Replenishment/Reconciliation Report* (FIN 095).



If the shortage is for an amount greater than ^{s.15;}_{s.17} a copy of the ADM 843 and ADM 843a must be sent to the Regional Executive Director.

Where it is suspected that a shortage may result from an illegal act, registries are required to notify the local police immediately. Additionally, a *General Incident or Loss Form* (FIN 597) must be completed for any shortage of ^{s.15;}_{s.17} and must be completed for all losses involving theft, embezzlement, and misappropriation.

Chapter 7 - ARCS and ORCS

The content of this chapter have been moved. Staff must now refer to the *Court Records Management Manual*.

Chapter 8 - Forms

ADM001 - Court Receipt Report

- Fillable Version
 - ADM001a - Court Receipt Report (Non-Fax Filing)
 - ADM001b - Court Receipt Report (Fax Filing)
 - ADM001c - Court Receipt Report (BC Online)

ADM 007 Province of BC Court Receipt

ADM 011 Record of Fees

ADM 013 Foreign Fine Payment Advice

s.15

ADM 030 Court Services Mail Log

ADM 067 Memorandum re: Notification of Foreign Fine Payment Advice (Form Only)

ADM 071 Invoice Re: Hearing Day Fees/Examination Room Fees

ADM 123 Bail Assignment

ADM 130 Cash Deposit (Bail) Acknowledgement

ADM 131 Court Receipt Accelerated Clearing Accounts Reconciliation

ADM 132 Statement in Lieu of Receipts

ADM 202 - Batch Ticket

ADM 307 Warrant Cancellation

ADM 800 Request for Policy Exemption

ADM 807 Controlled Document Ledger

ADM 816 U.S. Monies Worksheet

ADM 817 Temporary Transfer of Accountable Advance

s.15

ADM 825 Request for Refund of Revenue

ADM 826 Operator Totals s.17 Receipts

ADM 827 Location Totals s.17 Receipts

ADM 842 Outstanding Cheque List

ADM 843 Occurrence Report

ADM 843a Narrative of Occurrence

s.15

ADM 845 Dishonoured Cheque Letter

ADM 855 Securities Listing Tracking Spreadsheet (Form only)

ADM 856 Direct Payments Tracking Spreadsheet (Form only)

s.15

FOM 801 Request for Payment

FOM 810 Victim Surcharge Calculation

FOM 811 Court Services Invoice

FOM 812 Court Services Write-Off

FOM 813 Unclaimed Court Funds Requisition (Form only)

FOM 813a Unclaimed Court Funds Checklist (Form only)

FOM 814 ARC Void Report (Form only)

FOM 815 Bail Bail Moneys Receipt & Distribution (Form only)

FOM 815 Rest Restitution Moneys Receipt & Distribution (Form only)

PN 800 Victim Surcharge

PN 802 Retain Receipt (Form Only)

PN 813 NSF Dishonoured Cheque

PSC 802 Notice of Payment into Court by Garnishee

SHS 006 Jury Disbursement Memo

SUP 003 Notice of Payment into Court

No number - Payment to Court - Notice to FMEP

No number - Letter of Credit

Appendices

Appendix A: Financial Management Checklist

Appendix B - Mailing Addresses

Purpose	Address
Notification of overdue civil fines	Assistant Deputy Attorney General Legal Services PO Box 9280 Stn Prov Govt 6 th Floor, 1001 Douglas Street Victoria, BC V8W 9J7
Transfers of unclaimed court funds and requests for payment out of money held by BCUPS	BC Unclaimed Property Society (BCUPS) PO Box 18519 West Georgia RPO Vancouver, BC V6Z 0B3 Phone: 604-662-3518 Fax: 604-669-2079 Email: info@unclaimedpropertybc.ca Website: http://www.unclaimedpropertybc.ca Please note that BCUPS does not use a street address and does not have an office where members of the public can attend.
Federal Government address for forfeited bail under federal jurisdiction	Public Services & Procurement Canada Finance (Treasury) 219 - 800 Burrard Street Vancouver , BC V6Z 0B9 Attention: Charlie Scott
FMEP Payment to Court - Notice to FMEP (if creditor is enrolled in FMEP)	Lower Mainland Client Office Phone: 604-678-5670 Fax: 604-678-5679 Northern and Interior Client Office Phone: 250-434-6020 Fax: 250-434-6033 Victoria Client Office Phone: 250-220-4040 Fax: 250-220-4050
Mailing address for FMEP payments and/or FMEP payments sent to Court Services Branch in error	Family Maintenance Enforcement Program Payment Services PO Box 5599 Victoria, BC V8R 6T7
Accountable Advances <ul style="list-style-type: none"> Obtaining Increasing 	Finance and Administration Division Corporate Management Services Branch PO Box 9256 Stn Prov Govt 5th Floor, 910 Government Street

<ul style="list-style-type: none"> Decreasing permanently transferring <p>Deposit Forms (FIN 278) for:</p> <ul style="list-style-type: none"> Overages in the trust and revenue, witness and petty cash accounts Disbursement of jury fees Unclaimed exhibit money <p>Individual Write-offs</p>	<p>Victoria, BC V8W 9J4</p>
<p>Court Receipt Reports (ADM 001) Listing of outstanding hearing day fees Information relating to bankruptcies To confirm credit balances on fine receivables</p>	<p>Financial Management and Administration Court Services Branch Headquarters 6th Floor, 850 Burdett Avenue PO Box 9249 Stn Prov Govt Victoria, BC V8W 9J2 Fax: (250) 356-8152</p> <p>Email: CSB.Finance@gov.bc.ca</p>

Appendix C: Court Trust Accounting System (CTAS) User Manual

Appendix D: ARC Location Codes

- Numerical
- Alphabetical

Appendix E: Register of Exemptions

Appendix F: Fees

Supreme Court Civil Fees

- Fees Payable to the Crown, Sheriff and s.15

Supreme Court Family Fees

- Fees Payable to the Crown, Sheriff and

Provincial Fees

- Registry Services and Sheriff Services



Probate

- Probate Act

Appendix G: Glossary

Glossary

Accelerated Transfer Account	a ministry bank account authorized and established by the Minister of Finance and Corporate Relations for depositing public money.
Account	a formal record of a particular classification of transaction (asset, liability, revenue, expenditure), which indicates the effect of operations or transactions in terms of money.
Account Number (Activity)	in the classification system, it is a five-digit code that relates to the program or type of revenue received.
Account Record	a day-to-day record of receipts, payments and current balance available. Contains references to cheque and voucher numbers, with explanations for transactions. Serves as the cheque register and account journal.
Accountable Assets	items in use over a period of time, such as vehicles and office equipment, for which complete accountability records must be maintained.
Accounting Classification	<p>the allocation or grouping of transactions in accounts according to their common characteristics. Such categories classify:</p> <ul style="list-style-type: none"> • by purpose • this can be: <ul style="list-style-type: none"> ○ related programs having common objectives, known as a vote ○ related activities designed to achieve specific objectives authorized by the Legislative Assembly, known as a program ○ an activity which is a means of achieving one or more objectives of a program. ○ by responsibility centre - the organizational unit headed by a manager who is responsible and accountable and has the authority to manage human and financial resources to achieve specific program and/or activity results. ○ by object of expenditure - the goods or services purchased, normally defined by the terminology of the vendor (e.g., salaries, travel, data processing). It also includes payments (grants, contributions and subsidies) where no goods or services are received in return.
Accounts Receivable	<p>all amounts claimed by the Province against debtors. Amounts claimed arise from:</p> <ul style="list-style-type: none"> • fees for goods and services • accountable advances

	<ul style="list-style-type: none"> • fines  Federal fines, municipal fines, compensation are sometimes set up on a Receivables Card or on the ARC system. These are not Accounts Receivables to the Province and are not reported on the Courts Receivable Report.
Accrual Basis of Accounting	the method of recording revenues and expenditures during the period in which they are earned/incurred regardless of whether the money has been paid or received.
Acknowledgement of Payment	a written statement by the plaintiff, stating his/her claim or judgment has been satisfied.
Affidavit	a sworn statement in writing.
Amendment	a revision, deletion or addition, to a section or sections of a statute, document, etc.
Appropriate Position/Person	an organizational position (or incumbent in that position) which enables the clear assignment of responsibility, the effective exercise of that responsibility and accountability for results.
Asset	in accounting, money or monetary equivalents (investments) or the expectation of future benefits arising from events and transactions made before the accounting date. Includes claims on others for payment or service (receivables and pre-pays), the earned portion of future claims (accrued income), the expectation of future value through the use or sale (fixed assets, inventories), or a generalized expectation of future benefits from past expenditures (deferred charges).
Assets Held in Trust	<ul style="list-style-type: none"> • money or other properties held in trust by the government or a public officer; • pension funds, sinking funds maintained by the government, money received for another person, and; • money paid to the government as a deposit to ensure an action is carries out.  This category does not apply to prepayments such as deposits on transcript billings.
Assignment	transfer of rights under a contract to another person.
Attachment Order	an order made under the <i>Family Maintenance Enforcement Act</i> requiring employer of a debtor to remit a specified amount of money (not exceeding the amount prescribed in Part One of the <i>Court Order Enforcement Act</i> for a garnishing order) . The Attachment Order follows the debtor from employer to employer and may be used for a specified

	time (usually to catch up arrears) or for ongoing regular maintenance payments.
Audit Trail	the process of tracing a transaction through cross-reference from inception to final outcome. For an example of an Audit Trail, see section 1.03 of this manual.
Bail	the release of a person arrested or imprisoned, with or without security being taken, in return for his promise to appear on a specified day and place to answer a criminal charge. The actual security demanded and/or provided is also, called Bail.
Bail Forfeit, sometimes referred to as Bail Estreatment	a procedure in which money deposited by the accused to assure his appearance in Court is forfeited, or retained by the Court, when the accused does not appear.
By-Law	a rule adopted by an association or corporation, private or public, such as a municipality for the regulation of its own affairs or its relations with others.
Cancelled cheque	an issued cheque presented for payment by a payee-, which has been cashed by the bank.
Cash	legal currency issued by either the Government of Canada or the Government of the United States of America.
Cash Float	often called a change fund. Money used to make change in offices where cash is received from the general public.
Cause of Action	the act or omission which gives rise to a claim enforceable by legal action.
Certified Copy	a document stamped "Certified Copy" and signed by the Court Clerk or the Registrar indicating that the document is a true copy of the original document filed in the registry.
Chattel	articles of personal property, animate or inanimate; property other than lands or buildings.
Cheque	a negotiable instrument drawn on a chartered bank or similar financial institution.
Cheque Distribution	<p>delivery to any one of the following:</p> <ul style="list-style-type: none"> • a postal system other than a postal system operated by the Province • the payee of a cheque or other banking instrument or an agent or an assignee designated by the payee • an account of a chartered bank or other financial institution of the payee of a cheque or other banking instrument or an agent or assignee designated by the payee.

Cheque Requisition	a written request for payment to be made by means of cheque or Electronic Funds Transfer.
Commission	an amount paid to a person collecting public money on behalf of the government, calculated as a percentage of the amount collected.
Common Law	a system of law which originates from customs, traditional usages, and which derives its authority from precedents.
Contract	an oral or written agreement between two or more parties which may be enforceable by law.
Control	to regulate by explicit or implicit means, including: <ul style="list-style-type: none"> • Financial Control, for example, the use of budgets • Internal Control, for example, systems of authorizations and approvals, segregation of duties and physical control over assets • Administrative Control, for example, procedures designed to promote operational efficiency and adherence to managerial policies
Costs	an allowance of partial expenses which a party may be entitled to in prosecuting or defending a suit.
Crown	the Sovereign in right of Canada or Province. Also used frequently in referring to the lawyer representing the Sovereign in litigation (the prosecutor).
Damages	financial compensation that a person is entitled to recover when, through the unlawful act or negligence of another, he has suffered loss, detriment, or injury to his body, property or rights.
Day	a calendar day.
Debt	a legal obligation or claim for payment owing by one person (the debtor) to another person (the creditor). Debt owed to the Province includes accounts, notes and loans receivable. Debt owed by the Province includes account payables, bonds, treasury bills and loans payable.
Defendant	the party sued in a legal action or the person named in an information under the Offence Act.
Delegation Instrument	a schedule of financial signing authorities granted by the minister or deputy minister.
Deletion of Debt	the write-off of all or part of a debt or obligation to Her Majesty in right of British Columbia or a claim by Her Majesty in right of British Columbia pursuant to Section 14 of the <i>Financial Administration Act</i> . Does not include the extinguishment of the right of the government to collect the debt, obligation due or claim written off.
Direct Maintenance Payments	payments under a Maintenance order or agreement where the person making the payments makes the cheque payable to the payee and sends

	it to the Court Registry who will record the payment and forward the cheque to the payee.								
Dishonoured Cheque	<p>any cheque returned unpaid to the government for any reason, including one or more of the following:</p> <ul style="list-style-type: none"> a. insufficient funds are available in the payer's account b. the cheque is stale-dated due to one or more of the following reasons: <ul style="list-style-type: none"> o the incorrect year is written in the date area o the cheque is dated six (6) months or more prior to its deposit c. the cheque bears a date which is after its deposit (i.e., postdated) d. the cheque bears no date e. the amount written in the body of the cheque is not in agreement with the figures on the cheque f. the cheque bears an irregular signature g. the cheque bears no signature h. the payer stops payment of the cheque i. the payer's account has been closed j. the account number on the face of the cheque is incorrect 								
Employee	a person in the service of another under any contract of hire, express or implied, oral or written, where the employer has the power or right to control and direct the employee in the material details of how the work is to be performed. Generally, when a person for whom the services are performed has the right to control and direct the individual who performs the services not only as to a result to be accomplished by work but also as to details and means by which the result is accomplished, individual subject to direction is an "employee." Quoted from Black's Law Dictionary.								
Entity	<p>a unique set of general ledger accounts established to report on the whole or a portion of ministry activity. In the Ministry of Justice there are three accounting entities, each containing an independent and self-balancing set of general ledger accounts. These are:</p> <table border="1"> <thead> <tr> <th>Entity Code</th><th>Name/Description</th></tr> </thead> <tbody> <tr> <td>10</td><td>Attorney General Operations</td></tr> <tr> <td>TB</td><td>Attorney General Trusts</td></tr> <tr> <td>AL</td><td>Land Titles Survey Account (Attorney General)</td></tr> </tbody> </table> <p>Each entity is assigned a unique entity code for the purposes recording and reporting financial information pertaining only that entity. on ministry journal vouchers entity codes referred to as ministry or client numbers.</p>	Entity Code	Name/Description	10	Attorney General Operations	TB	Attorney General Trusts	AL	Land Titles Survey Account (Attorney General)
Entity Code	Name/Description								
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Examination for Discovery	the oral examination under oath of a party to a lawsuit in the presence of an official court reporter. The examination is usually conducted by the solicitor for one party.
Execution Proceeds	the sum of money paid out, after expenses are deducted that has been collected through an execution sheriff.
Extinguishment of Debt	the forgiveness of a debt or obligation to Her Majesty in right of British Columbia or claim by Majesty in right of British Columbia pursuant to Section 15 of the <i>Financial Administration Act</i> . To the extent that it is forgiven, the government's right to collect the debt, obligation due or claim is nullified.
Fee	a set amount paid to a person for collecting public money or a charge for government services rendered, (example: photocopier fees, filing fees, etc.)
File	a collection of papers or a folder on a specific subject or case, which has been arranged within a file jacket in some logical order.
File Operation	the maintenance and update activities necessary for effective use of a record-keeping system. The basic functions are: mail management, sorting, registration, classification, indexing, location control, filing, charge recall, re-filing, file maintenance, purging and retention disposal.
Financial Management Report (FMR)	a ministry report produced to describe the ministry's expenditures for the period and to analyze expenditures by activity, responsibility centre, standard object of expenditure, and finally comparing the amounts with the ministry budget.
Fiscal Quarter	The four periods of three months' duration commencing April 1, July 1, October 1 and January 1 of each fiscal year.
Fiscal Year	one year running from April 1 to March 31, which relates to the financial operations of the government.
Fixed Asset	a tangible long-term asset with a life expectancy greater than one year, such as land, buildings and equipment held for use rather than for sale.
FMR	the Financial Management Report.
Full Time Equivalent (FTE)	a measure of positions within the government. One FTE is equal to one person working full time for the complete year.
Funds	under Supreme Court Rule 58, funds are any money paid into or deposited in court that are interest bearing. Exceptions are money paid: <ul style="list-style-type: none"> • under the <i>Court Order Enforcement Act</i> • for security for costs • in satisfaction of a claim • for bail
Garnishee	a person against whom a garnishing order is issued; one who has money in his possession belonging to the judgment debtor/defendant, or who

	owes the judgment debtor/ defendant a debt. The garnishing order directs the garnishee to deliver the money over to the court.
Garnishing Order	a legal notice to a person in whose hands the money of another is held, ordering him not to pay the money of the judgment debtor/defendant, but to deliver the money to the court.
Garnishor	the person who issues the Garnishing order.
General Damages	damages which cannot be determined in any specific dollar amount before the trial.
Government Records	all recorded information regardless of physical form and including books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is stored by any means whether graphic, electronic, mechanical, or otherwise (as defined in the created, deposited held with or in any ministry, agency, board, commission, committee or council reporting or responsible to the Government of British Columbia.
Indirect Maintenance Payments	payments under a Maintenance order or agreement where the person making the payments makes the cheque payable to the Court and sends it to the Court Registry. The Court Registry receipts the payment into Trust and prepares a cheque payable to the other party named in the agreement/order and forwards it to the payee.
Infant	a person under the age of 19.
Information Systems	a system (including people, machines and methods of organization and procedure) which provide input, storage, processing, communications, output and control functions relating to information and data. Normally used to describe computerized systems, including data processing facilities, data base administration, hardware and software, which contain machine-readable records.
Interlocutory Judgment	a judgment which determines some preliminary or subordinate point or plea, or settles some step, question, or default arising in the progress of the cause, but does not adjudicate the ultimate rights of the parties or finally put the case out of court.
Inter-Ministry Accounts	a special series of general ledger ,accounts within each ministry entity, that enable the entity's general ledger to remain in balance. These account numbers are required when recording transactions between ministry entities (within Attorney General), and those involving entities within other ministries. Transactions within a ministry entity do not require the use of the inter-ministry account numbers.
Inter-Ministry Transactions	are transactions involving the transfer of funds or expenditures between ministries, for revenue, expenditure, trust and other general ledger accounts.
Intra-Ministry Transactions	transactions which involve transfers between ministry entities. These include transfers between entities within the ministry (there are three

	entities within the Ministry of Justice), and transfers involving Attorney General entities and entities within other ministries. In simplest terms, an intra-ministry journal transaction is a method by which ministries (and entities) pay one another.
Judgment	the final decision of a court, subject to an appeal, in legal proceedings.
Judgment Creditor	a party to the lawsuit who has obtained a judgment for a sum of money which has not been paid.
Judgment Debtor	Debtor - a party to the lawsuit against whom judgment has been granted and which has not been paid.
Letter of Delegation	a written statement of terms, conditions and procedures to be followed by the delegates.
Litigation	the lawsuit.
Loss	<p>an occasion where public assets or assets held in trust have been:</p> <ul style="list-style-type: none"> • stolen • lost through error or neglect -destroyed through error, neglect or acts of God, such as fire, weather, etc. <p>Loss does not mean the reduction in value of an asset, such as an investment or property under development, for economic or other reasons.</p>
Levy	to raise or collect as by assessment or execution the amount of- judgment, outstanding costs, interests, sheriff's fees and costs.
Ministry Bank Account	an account which is authorized and established by the Minister of Finance and Corporate Relations with a savings or other financial institution designated by the Minister of Finance and Corporate Relations and operated by a ministry for the purpose of making expenditures or an accelerated transfer account established for the purpose of depositing public money.
Non Resident	a person or company who remains in Canada for less than 183 days in a calendar year.
Oath	a sworn declaration of intention to tell the truth.
Order	a direction of a court or judge that is binding upon the parties.
Other Payment Requisition	a written request for payment to be made by a means other than a cheque.
Parties	those who are actively concerned in the prosecution or defense of a legal proceeding.
Payment Authority	an authority granted to ministry officers enabling them to requisition payments.
Payment Date	the date on which a cheque for payment is mailed or is available for distribution.

Payment In	a payment into court. Usually pursuant to a garnishing order, court order, or made by the defendant in an attempt to settle the lawsuit.
Payment Out	the payment out of money that has been paid into court.
Performance Measures	those measurable results used to evaluate and determine the performance of a manager and his/her staff.
Person	a legal person who may be: <ul style="list-style-type: none"> • an individual • a partnership a corporation
Petition	a document by which an application is made to the court. Also, the document which starts a divorce.
Petitioner	a person who commences an application or a divorce action in court by way of petition.
Petty Cash Expenditure	a disbursement in cash for goods or services, not exceeding \$100, including tax, from a petty cash fund.
Petty Cash Fund	a fund used for paying small invoices and making minor purchases for less than \$100.
Petty Cash Holder	the person who has care and custody of the funds. This may differ from the person who the advance has been charged to. The Petty Cash Holder may split the fund in various parts for uses, such as cash float, s.15 etc.
Plaintiff	the person initiating court action by writ of summons.
Power of Attorney	a legal instrument by which one person empowers another to represent him or to act in his place.
Praecipe	a memorandum making a request of the registrar or registry.
Probity	adherence to the highest standards of ethics; honesty.
Proper Authorization	the approval from the Manager/Court Administrator, or person designed by the Manager/Court Administrator, for a Trust cheque to be prepared. The person preparing the cheque can not be the person authorizing the payment out.
Pro-Rate	money paid out proportionately to the amount received, when insufficient funds are paid in to satisfy all claims, such as Restitution, Execution Orders, judgments, etc.
Public Accounts	the document that contains the audited financial statements of the government, and such other financial information as is required by the <i>Financial Administration Act</i> . It is presented to the Legislative Assembly to provide information and show compliance with Legislative authorities.
Public Assets	all things rightfully belonging to the ministry, including: <ul style="list-style-type: none"> • public money

	<ul style="list-style-type: none"> • accountable advances • inventory • fixed assets • public property
Public Money	<p>all money received, held or collected by, for or on behalf of the government by a public officer or by a person authorized to receive, hold or collect the money including:</p> <ul style="list-style-type: none"> • government revenue • special funds • proceeds from the issue of government debt and sale of securities • trust funds <p>Public money does not include money collected, received or held by a government corporation through sources other than taxes or licence fees under an enactment.</p>
Public Officer	a person employed in the public service of the Province.
Public Property	all property belonging to the ministry.
Quarterly Official U.S. Exchange Rate	the official exchange rate issued by the Office of the Comptroller General quarterly for the conversion of U.S. funds to Canadian funds. The exchange rate may be adjusted more frequently than quarterly if the exchange rates change sufficiently.
Reconciling officer	an employee delegated the task of making a s.17 bank reconciliation. To enhance internal control by the proper segregation of duties, this person should ideally not receive cash, have custody of or access to unissued cheques, or keep any of the records of the bank account.
Recognizance	an obligation, undertaken by a defendant/ accused/offender in a criminal case, to appear in Court on a particular day, or to keep the peace.
Refund	<p>a repayment in part or in full of money received by the government:</p> <ul style="list-style-type: none"> • in error • for services not received <ul style="list-style-type: none"> ○ for any other purpose not fulfilled ○ due to subsequent events such as loss carry back provisions in taxation statutes
Regular Employee	an employee so designated by the employer who is employed for work which is of a continuous full-time or part-time nature.
Regulation	<p>an order, rule, form, tariff of costs or fees, proclamation, letters patent, commission, warrant, bylaw or other instrument enacted:</p> <ul style="list-style-type: none"> • in execution of a power conferred under an Act

	<ul style="list-style-type: none"> by, or under the authority of the Lieutenant Governor
Respondent	in an appeal, a party against whom the appeal is taken. In a divorce action, a defendant. In an application made by petition, a person whose interests may be affected by the order sought, who therefore has been named as respondent and is entitled to notice of those proceedings.
Responsibility Centre	the approved organizational unit responsible for making an expenditure. The centre identifies expenditures which are grouped by each area of managerial responsibility for purposes of accountability; it can be subdivided further into smaller units or cost centres.
Responsibility Code	a three-digit financial code identifying the office or registry.
Responsible Manager	a manager specifically designated by ministry management to make decisions affecting the use of ministry resources.
Revenue	the gross proceeds from fines and penalties, fees, exchange, and miscellaneous sources which have been received during a fiscal period.
Securities	negotiable documents such as stocks, bonds, or debentures.
Sealed Copy	a copy of the document bearing the official seal of the registry.
Service	delivery of a copy of a legal document to the opposing party or person not a party to the action but who has an interest in the proceedings. Service may be made either by mail or by personal delivery of the document.
Sheriff	an officer of the court.
Signing Authority	a legal power delegated to ministry officers which has the effect of appointing them as agents of the Crown enabling them to exercise either spending authority or payment authority.
Spending Authority	<p>an authority granted to ministry officials enabling them to:</p> <ul style="list-style-type: none"> initiate expenditures against their own budgets and other funds, including trust funds, for which they have been assigned direct responsibility certify contract performance, except where this responsibility has been delegated to another person under the provisions of ministry policy
Stale Dated Cheque	a cheque that bears a date more the six months in the past. This cheque will not be accepted by a bank for deposit or cashing.
Standard	a specification established by authority, custom or general consent of those affected which is intended for general recurrent use. It provides a precise description to ensure uniform quality, safety and interchangeability.

Standard object of Expenditure (STOB)	the expenditure (article purchased or service obtained) or classification of expenditure, on which funds are spent within each responsibility center and activity. It can refer to either Standard Object of Expenditure (STOB), used as a uniform classification throughout.
Style of Cause	the heading of a legal document, which includes the action number, the court, the location of the registry and the names of the parties.
Style of Proceeding	the heading of a legal document which includes the action number, the court, the location of the registry and the names of the parties.
Subpoena	a written order commanding a person to appear in court to give evidence.
Suspense Accounts	an account to which an entry for a transaction is posted until ultimate disposition is determined.
Transcript	an official record of events usually prepared by the court reporter, court recorder or contractor.
Trust Funds	<p>funds held and administered in trust for others over which the government has no power of appropriation, consisting of two types:</p> <ol style="list-style-type: none"> 1. actively managed funds, for which the government invests, collects, disburses and performs other administrative functions 2. custodial deposits, for which the government merely holds assets according to agreement or statute
Unpresented Cheque	a cheque that has not been presented for payment for six months. After six months, the cheque becomes stale-dated and can not be cashed.
Voided cheque	a cheque which has been incorrectly written or as been spoiled in some fashion, and which has "VOID" marked n the face of the cheque and on the cheque stub.
Vote	a major program or combination of interrelated programs f the government, separate from other votes for the purpose of clarity, when an explanation of expenditures is presented to embers of the Legislative Assembly and the general public.
Vote Number	a three-digit number assigned to a vote, which identifies the vote the expenditure is being made under.
Warrant of Committal	a document commanding a peace officer to arrest a person for the non-payment of a fine.
Warrant of Execution	a document issued by the court at request of the judgment creditor, directing the Sheriff seize the property of the judgment debtor. Specific to Small Claims and Family Court.
Writ of Seizure and Sale	a document issued by the Supreme and County court, at the request of the judgment creditor, commanding the Sheriff to seize and sell the property of the judgment debtor.

Writ of Summons	a judicial document which notifies the defendant to a lawsuit of the action.
Write off	removal of a debt, or portion of a debt, from the accounts of the Province under section 14 of the <i>Financial Administration Act</i> : does not extinguish the right of the Province to collect the debt, obligation or claim written-off.