



## Minnesota Judicial Branch Policy

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### Finance Principles and Policies

#### I. POLICY STATEMENT

It is the policy of the Minnesota Judicial Branch to establish financial policies and procedures which ensure the fiscal integrity and accountability of Branch financial resources, provide uniform guidelines for financial operations, and support the long-term financial welfare of the Branch. This policy applies to all Judicial Branch employees and judges.

#### II. IMPLEMENTATION AUTHORITY

Implementation of this policy shall be the responsibility of the State Court Administrator, acting as the Judicial Council's agent.

#### III. EXECUTIVE LIMITATIONS

In carrying out this implementation authority, the State Court Administrator shall consult with the Judicial District Administrators, Court of Appeals Judicial Administrator, and SCAO Directors Group (JAD).

Financial policies and procedures shall be consistent with Generally Accepted Accounting Principles (GAAP) and support use of state accounting systems such as the State of Minnesota financial, procurement, and reporting system and the State of Minnesota payroll, human resources, and benefits system and the State of Minnesota court information system.