



Minnesota Judicial Branch Policy

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| Policy Source: | Minnesota Judicial Council |
| Policy Number: | 208 |
| Category: | Finance |
| Title: | Fixed Asset Management Policy |
| Effective Date: | July 1, 2005 |
| Revision Date(s): | November 16, 2006 |

Fixed Asset Management

I. POLICY STATEMENT

It is the policy of the Minnesota Judicial Branch and its component courts and offices to:

- A. Ensure that court assets are properly identified and recorded
- B. Ensure that court assets are effectively utilized
- C. Safeguard court assets against loss or misuse
- D. Ensure consistent accounting treatment for all fixed asset transactions

The Minnesota Judicial Branch shall provide uniform guidelines to identify, monitor and dispose of fixed assets. 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 Administrators and Directors Advisory Workgroup (JAD).