



**STATE OF MONTANA  
DEPARTMENT OF CORRECTIONS  
POLICY DIRECTIVE**

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| Policy No. DOC 1.2.1                     | Subject: <b>FISCAL MANAGEMENT</b> |
| Chapter 1: ADMINISTRATION AND MANAGEMENT | Page 1 of 1                       |
| Section 2: Fiscal Management             | Effective Date: May 1, 1996       |
| Signature: /s/ Mike Ferriter, Director   | Revised: 08/27/01; 04/18/06       |

**I. POLICY**

The Department of Corrections will practice fiscal management procedures in compliance with generally accepted accounting procedures, Montana State Statutes, and Montana Operations Manual, Volume II.

**II. APPLICABILITY**

All Department divisions, facilities, and programs.

**III. DEFINITIONS** None.

**IV. DEPARTMENT DIRECTIVES**

**A. Income and Expenditures**

The Department must account for all income and expenditures on an ongoing basis as outlined in *Montana Code Annotated (MCA) Sections 17-1-101 through 17-6-512* and *17-8-101 through 17-8-311*, and *Montana Operations Manual (MOM), Volume II*.

**B. Planning and Budgeting**

The Department will ensure that planning and budgeting are related directly to program goals and objectives, and are in compliance with *MCA Sections 17-7-101 through 17-7-502*, and *MOM Volume II, Chapters 500 and 600*.

**C. Fiscal Activity**

The Department will review and monitor its fiscal activity on a monthly basis with Department budget status reports, and with Statewide Accounting Budgeting and Human Resources System (SABHRS) reports.

**V. CLOSING**

Questions concerning this policy should be directed to the Administrative and Financial Services Division Administrator.

**VI. REFERENCES**

- A. [17-1-101](#) through [17-1-510](#), *MCA (2009) General Administration*; [17-2-101](#) through [17-2-203](#), *MCA (2009) Accounting*; [17-3-101](#) through [17-3-1004](#), *MCA (2009) Federal Revenues and Endowments*; [17-4-101](#) through [17-4-111](#), *MCA (2009) Debt Collection*; [17-5-101](#) through [17-5-2201](#), *MCA (2009) Public Bond Issues*; [17-6-101](#) through [17-6-512](#), *MCA*

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*(2009) Deposits and Investments; [17-8-101](#) through [17-8-311](#), MCA (2009) Disbursement and Expenditures*

*B. Volume II, Chapters [100](#) through 2200; Montana Operations Manual*

## **VII. ATTACHMENTS**

None.