

103 CMR: DEPARTMENT OF CORRECTION

103 CMR 911.00: COUNTY CORRECTIONAL FACILITIES -- BUDGET AND FISCAL MANAGEMENT

Section

911.01: Responsibilities of Administration

911.02: Accounting System

911.03: Fiscal Controls

911.04: Inventory Control

911.05: Financial Audit

911.06: Inmate Purchases/Canteen

911.07: Industries Program

911.08: Inmate Funds

911.01: Responsibilities of Administration

The Sheriff/facility administrator shall prepare, submit, and justify a budget that provides the necessary resources for county correctional facility operations and programming. Facility staff shall participate in the preparation of the written budget request.

911.02: Accounting System

There shall be an accounting system, consistent with M.G.L. c. 127, §§ 8 and 9, designed to show the current status of appropriations and expenditures, and which records essential financial information.

911.03: Fiscal Controls

Written policy and procedure shall specify the methods used for the collection, safeguarding and disbursement of monies that comply with accepted accounting procedures established by the parent agency or other authority having jurisdiction. Procedures shall include, but not be limited to:

- (1) internal controls;
- (2) petty cash procedures;
- (3) bonding of appropriate staff;
- (4) signature control on checks;
- (5) handling of inmate funds, including accrual of interest;
- (6) employee expense reimbursement;
- (7) requisition and purchase of supplies and equipment;
- (8) issuance or use of vouchers.

911.04: Inventory Control

(1) Written policy and procedure shall govern inventory control of property stores and other assets.

(2) Inventories shall be conducted at least annually or at times stipulated by applicable statutes or the appropriate regulations of the parent agency or other authority having jurisdiction.

911.05: Financial Audit

Written policy, procedure and practice shall provide for an independent financial audit of the facility to be conducted once every two years.

911.06: Inmate Purchases/Canteen

- (1) Written policy and procedure shall allow for inmate purchase of approved items not furnished by the facility.
- (2) If an inmate commissary or canteen is established, there shall be procedures for strict control of its operation, the use of accepted accounting procedures, and an independent audit conducted in accordance with applicable statutes and the appropriate regulations of the parent agency or other authority having jurisdiction.

911.07: Industries Program

If an industries program exists at the facility, in accordance with M.G.L. c. 127, § 51, the number of inmates employed, the kind and quantity of goods manufactured, the amount of goods sold and monies received shall be conducted in accordance with applicable statutes and the appropriate regulations established by the parent agency or other authority having jurisdiction.

911.08: Inmate Funds

Written policy and procedure regarding inmate funds shall be established and include the following:

- (1) Upon receipt of an outstanding victim and witness assessment from a court, the Sheriff/facility administrator shall transmit to the court any part or all of the monies earned or received by the inmate and held by the county correctional facility, except monies derived from interest earned upon such deposits.
- (2) Any monies derived from interest earned upon the deposit of such monies and revenue generated by the sale or purchase of goods or services to persons in county correctional facilities may be expended for the general welfare of all the inmates at the discretion of the Sheriff/facility administrator.
- (3) When transactions between inmates are permitted, staff approval shall be necessary for such transactions.

REGULATORY AUTHORITY

103 CMR 911.00: M.G.L. c. 124, § (1), (c), (d) and (q); c. 127, §§ 1A and 1B.