



ADMINISTRATIVE RULES OF MONTANA



10.10.302 PAYMENT AND CLOSING OF PRIOR YEAR ACCRUED EXPENDITURES AND ENCUMBRANCES

- (1) A list showing the detail and total amount of accrued expenditures and encumbrances reported by fund shall be retained by the district for audit purposes.
- (2) All accrued expenditures and encumbrances, except contracts for construction, for the prior year must be closed by the district before June 30th of the current year.

Authorizing statute(s): 20-9-102, 20-9-201, MCA

Implementing statute(s): 20-5-320, 20-5-321, 20-5-323, 20-9-102, 20-9-201, 20-9-209, MCA

History: NEW, 1990 MAR p. 717, Eff. 4/13/90; AMD, 1992 MAR p. 209, Eff. 2/14/92; AMD, 1996 MAR p. 2168, Eff. 8/9/96.