



ADMINISTRATIVE RULES OF MONTANA



10.10.305 BUDGET AUTHORITY FOR CORRECTION OF PRIOR PERIOD EXPENDITURE ERRORS

- (1) Transactions recorded to correct expenditures reported in a prior year shall be charged against the current year's budget as provided in 20-9-209 (2) , MCA.
- (2) As provided in 20-9-208 (1) , MCA, a budget transfer may be made from other appropriation item(s) to provide budget authority for corrections of prior period expenditure errors which result in a net reduction to beginning fund balance. Prior period adjustment must be within the total budget limit imposed by 20-9-133 , MCA.

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

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

History: NEW, 1990 MAR p. 717, Eff. 4/13/90.