

INSTITUTION ACCOUNTING – Section 11

- 1.0 Procedures for Contingent Accounts (moved to Section 2 Cash and Cash Equivalents 6.1)
- 2.0 [Store Inventory Entries](#)
- 2.1 [Store Inventory Reconciliation](#)
- 2.2 [Non-FMS Stores/Supplies Inventories](#)
- 3.0 Depository Funds and Petty Cash Reports (moved to Section 2 Cash and Cash Equivalents 6.0)
- 3.1 Monthly Bank Reconciliations (moved to Cash and Cash Equivalents 6.2)
- 4.0 [Canteen Fund Policy and Procedures](#)
- 4.1 [Canteen Financial Statements](#)
- 4.2 [Reimbursement of Canteen Operations Expense](#)
- 5.0 [Disposition of Patient/Inmate Accounts](#)
- 6.0 [Accounting for State-Owned Housing Rentals](#)
- 8.0 [Compensation to Injured Inmates](#)
- 8.1 [Crime Victim and Witness Surcharge](#)
- 9.0 [Repair and Maintenance Projects](#)
- 9.1 [Use of Repair and Maintenance Funds](#)

SUMMARY OF INSTITUTION ACCOUNTING

This section groups bulletins relating to accounting procedures commonly used by institutions. However, in some instances, these policies may affect operations in other organizations.

The organization of the section is as follows:

- Store inventory accounting and annual reconciliation (**INSTITUTION ACCOUNTING 2.0, 2.1 & 2.2**);
- Canteen allowable costs, reimbursement of canteen operations expense, and financial statements (**INSTITUTION ACCOUNTING 4.0, 4.1 & 4.2**);
- Client account reconciliation and disposition (**INSTITUTION ACCOUNTING 5.0**);
- Specialized procedures for state-owned housing and payment of contractor's invoices (**INSTITUTION ACCOUNTING 6.0**);
- Correctional institution policies (compensation to injured inmates, and crime victim and witness surcharge) (**INSTITUTION ACCOUNTING 8.0 & 8.1**);

- Repair and maintenance projects (**INSTITUTION ACCOUNTING 9.0 & 9.1**)