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State Examiner

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STATE EXAMINER DIRECTIVE 2025-1

Date: October 21, 2025

Subject: Interest on Jail Commissary and Inmate Trust Funds

Authority: Indiana Code 36-8-10-21; Indiana Code 36-8-10-22

Application: This Directive applies to Counties

From: Paul D. Joyce, CPA, State Examiner

Pursuant to Indiana Code 36-8-10-21, any county operating a jail commissary is required to establish a jail commissary fund. Under the statute, the commissary fund is non-reverting and is kept separate from the general fund. The sheriff deposits all money from commissary sales into the fund.

Pursuant to Indiana Code 36-8-10-22, the sheriff is also required to hold inmate trust funds. Said funds are disbursed for the personal benefit of the inmate, including for the purpose of making commissary purchases.

Jail commissary and inmate trust funds are held by sheriffs in deposit accounts, which must be kept in an authorized depository under Indiana Code 5-13-8. The deposit accounts are often interest-bearing. The Indiana State Board of Accounts directs that any interest earned on jail commissary and inmate trust funds should be placed in and/or remain in the sheriff's commissary fund.

This Directive does not authorize sheriffs or other local officials to invest jail commissary or inmate trust funds through any other investment methods.

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner.

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