

**Harney County  
School District 3**

Code: **DJB**  
Adopted: 4/13/99  
Readopted: 5/14/13  
Orig. Code(s): DJB

**Petty Cash Accounts**

Petty cash funds will be established annually in the amount of \$400 for each school building and for the central administrative office. Such funds will be used for the payment of properly itemized bills of nominal amounts and under conditions calling for immediate payment. Allowances, responsibility, security and accounting of petty cash funds will be in accordance with Board policy and requirements of law.

The superintendent shall develop rules and procedures for administering these funds.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.311](#)

**Cross Reference(s):**

DIC - Financial Reports and Statements  
DIE - Audits