

**FISCAL MANAGEMENT**

**CODE: DJC-R**  
**REGULATIONS**

**PETTY CASH AND IMPREST ACCOUNTS**

Expenditures from petty cash or imprest funds may be made for small items such as stamps. However, this type of expenditure must always be supported by receipts. Replenishment of such funds shall be made from the General Fund or the appropriate account.

When a petty cash fund or imprest fund needs to be replenished, a voucher requesting the necessary funds shall be made out to the district. The voucher must be approved by the business/finance manager and must have the expenditure dated, itemized, and accompanied by appropriate receipts. The voucher will then be forwarded to the central administration office for processing.

**REVISED REGULATION**

**ADOPTION DATE: AUGUST 23, 1989**

**REVISION DATE: NOVEMBER 8, 1995**

**REVIEW DATE: NOVEMBER 12, 2014**