



Boulder Valley School District

File: DJB

**Adopted: date of manual adoption, Current practice
codified 1978**

Revised: April 13, 2004

Petty Cash Accounts

For such purchases as cannot be reasonably handled through the regular central purchasing channels, each building principal shall be permitted to maintain a petty cash fund for the use of staff members in purchasing small items for curriculum or authorized co-curricular activities.

The amounts of the various petty cash funds must be specifically established by the Director of Finance & Accounting.

No orders may be placed nor materials requested which are to be paid for with petty cash funds before such orders or requests have been discussed with and approved by the building principal responsible for the petty cash account. All proper ordering procedures shall be followed.

End of File: DJB