

## 2023 Kansas Statutes

**19-267. Maintenance in cash; number of funds authorized; instructions, reconciling entries; withdrawal of authority.** Petty cash funds authorized under this act may be maintained in cash and shall not be required to be maintained in a bank. The board of county commissioners may authorize as many petty cash funds in any county office as it deems appropriate upon application therefor. The board of county commissioners may from time to time issue instructions relating to the operation of petty cash funds and accounting for expenditures therefrom. The board of county commissioners may authorize a reconciling entry of not to exceed twenty-five dollars (\$25) in any reconciliation statement. The board of county commissioners may withdraw authority to maintain any petty cash fund which it has theretofore authorized, and upon withdrawal of such authority, such petty cash fund shall immediately be terminated and shall not be reopened except upon subsequent authorization by the board of county commissioners.

**History:** L. 1970, ch. 101, § 4; July 1.