

**75-3054. Reconciliation and statement of payments; restoration of funds.** At the close of each month, or more frequently if necessary, the state agency shall prepare an itemized and detailed reconciliation and statement of payments for each petty cash fund authorized for the state agency under this act. The detailed statement of payments shall be supported by itemized receipts for each expenditure and submitted with a voucher to the director of accounts and reports for the purpose of replenishing the petty cash fund to its original amount. Upon receiving the statement and voucher, the director of accounts and reports shall draw a warrant against the fund from which payments would have been paid if the same had not been paid from the petty cash fund.

**History:** L. 1970, ch. 356, § 3; L. 2004, ch. 31, § 1; July 1.