

LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE B. COUNTY FINANCES

CHAPTER 130. MISCELLANEOUS FINANCIAL PROVISIONS AFFECTING COUNTIES

SUBCHAPTER Z. OTHER MISCELLANEOUS PROVISIONS

Sec. 130.909. PETTY CASH FUNDS FOR CERTAIN OFFICIALS. (a)

The commissioners court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioners court, an amount approved by:

- (1) the county auditor, for a county with a population of 3.3 million or more; or
- (2) the commissioners court, for a county with a population of less than 3.3 million.

(a-1) The petty cash fund must be established under a system provided and installed by the county auditor and, in a county with a population of 3.3 million or more, the county purchasing agent. Reports relating to the petty cash fund must be made to the auditor and, if applicable, the purchasing agent as the auditor or purchasing agent requires.

(a-2) Falsifying documents or reports relating to the petty cash fund is an offense according to Section [32.21](#) or [37.10](#), Penal Code.

(b) The bond of that county or district official or department head who receives such a petty cash fund must cover the official's responsibility for the correct accounting and disposition of the petty cash fund.

(c) The petty cash fund may not be used to make loans or advances or to cash checks or orders for payment of any kind.

(d) On the recommendation of the county auditor, the commissioners court may increase or decrease the petty cash fund at any time.