



Code: **DJB**  
Adopted: 8/25/82  
Revised/Readopted: 3/13/91; 10/23/13  
Orig. Code(s): 6610

## **Petty Cash Accounts**

The handling and processing costs of a single purchase order for nominal purchases are very expensive. To facilitate small expenditures, a petty cash revolving fund will be established for each location.

Administrative regulations will be developed establishing the amount of petty cash to be allowed, the maximum dollar amount for a single purchase, and the accounting system to be used for record keeping.

Petty cash will not be used to thwart or circumvent established purchasing procedures. It is a convenient accommodation to facilitate immediate acquisition of low-cost goods and services in an efficient manner.

END OF POLICY

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### **Legal Reference(s):**

[ORS 294.311](#)