Extension Office Credit Card Procedures Training

Updated June 2017

COOPERATIVE EXTENSION
Extension District Board & Credit Cards

• Actions by the District Board should be reflected in the minutes before any credit/credit cards accounts are established.

• Extension District Boards (EDBs) have the option to allow credit/credit card accounts.

• EDBs may impose spending limits.

• Debit cards are not allowed.
Extension District Board & Credit Cards

• EDBs may choose to have one major credit card and/or individual store credit cards and maintain card in office.
  * Either way the EDB EIN# should be used to obtain credit.
  * No UK Employee should have their credit/SS# tied to an EDB Credit Card
Extension District Board & Credit Cards

• EDBs have the option of issuing one card to the office or multiple cards assigned to each user.
• Credit is to be issued in the name of EDB.
  *Cards assigned to individuals should also include the employee name and EDB Name.
Tax Exemption and Credit Cards

• Tax exemption should be by EDBs number, not the University of Kentucky.

• [http://ces-manuals.ca.uky.edu/content/money-handling-procedures#credit](http://ces-manuals.ca.uky.edu/content/money-handling-procedures#credit)

• Link to obtain tax exempt number

Office Credit Card

- **Office Credit Card** must be kept in a locked location in the Extension office and checked out by Extension Staff for purchases.
- One designated staff assistant/agent should be in charge of the office credit card check out process.
- Check out form - [http://ces-manuals.ca.uky.edu/content/money-handling-procedures](http://ces-manuals.ca.uky.edu/content/money-handling-procedures)
Individual Credit Card

- Credit Cards identified to Individual Employees can be kept in the possession of the individual. Users are responsible for any and all purchases with the cards.
- If any employees individual county credit card limit is met during any given month, then personal funds should be used and then eligible for reimbursement.

  *In this situation another employees EDB issued Individual Credit Card cannot be used.*
Credit Card Receipt Vouchers

• Card should be returned with a Detailed receipt attached to the payment voucher.

• Voucher form - http://ces-manuals.ca.uky.edu/content/money-handling-procedures

• All expenses should be submitted to appropriate treasurer or TRIP within 30 days after expense is incurred.
Credit Card Receipt Vouchers cont’d...

• ABSOLUTELY NO PERSONAL PURCHASES
  *To do so is misappropriation of public funds and a basis for termination of employment.
Purchases for Multiple Accounts

• If purchases are made at the same time for two different accounts, the charges should be made as if making two separate purchases and obtain two separate detailed receipts.

• This simplifies the accounting for the funds (i.e. equipment account or supplies and services account, etc.).

• EDB, Council and Grant purchases should be kept separate as well.
Co-Mingling of Purchases

• Absolutely no co-mingling of purchases.
• A situation where the agent expects to reimburse part of the receipt for personal purchases.
  *To do so is misappropriation of public funds and a basis for termination of employment.
County Travel/Professional Improvement

• EBD Credit Cards are not to be used for Subsistence on any trip.

• Registration, Hotel Rooms, Parking, etc. are acceptable purchases with EDB Credit Cards if any Agent/Assistant is in official travel status.
Fraudulent Activity

• If any Fraudulent Activity is suspected by anyone concerning county office expenditures then your District Director should be contacted immediately.
Fueling - County Owned Vehicles

• Each county EDB owned vehicle should have a fuel credit card or accounting system linked to that vehicle.
• When a county vehicle is driven then the gas expense for that trip should be tied back to one particular employees county travel/professional improvement and reported in KERS.
• If multiple employees are riding together then travel expenses could be divided equally among the employees.
Fueling- County Owned Vehicles cont’d…

• Gas cards that remove taxes should be considered such as: Voyager, Fleet One, etc.
• Individual mileage logs should be considered for each vehicle if mileage is not entered when fueling and tracked by fuel card.
Agent/Assistant Vacancies

• In the event of an Agent/Assistant Vacancy due to retirement, resignation or termination all Credit Cards should be cancelled for that employee immediately.

• Upon the hiring of new Agents/Assistants the EDB should approve and record in board minutes the approval of any new Individual Credit Cards or additional users of any office owned credit cards.
CES Volunteer Group Financial Guidelines

1. Read and follow guidelines as outlined in the County Extension Office Procedure Manual (located on the Internal website) under the topic “Financial Guidelines for CES Volunteer Groups”.

2. All volunteer groups must report to a Program Council and Program Councils must report to the District Board even if they have 501 C3 status.
Resources

• https://ces-manuals.ca.uky.edu/content/money-handling-procedures
• https://ces-manuals.ca.uky.edu/content/county-extension-district-board
• https://ces-manuals.ca.uky.edu/content/extension-manual
• https://www.irs.gov/Charities-&-Non-Profits/Applying-for-Tax-Exempt-Status
Questions?

College of Agriculture,
Food and Environment
Cooperative Extension Service