

(E17) Local Extension Unit Credit (Procurement) Card Policy

Extension Councils/Districts may use Credit Cards within usage guidelines set forth in this policy. These guidelines have been developed from best practices for credit card use developed by the Kansas Legislative Division of Post Audit. The purpose of the procurement card is to establish a more efficient, cost-effective method of purchasing and paying for transactions within established usage limits. Recommended card maximum spending limits are \$5,000 per transaction and \$10,000 monthly. The card can be used for in-store purchases as well as mail, phone or fax orders. The procurement card can be used to reduce purchase orders, payment vouchers, charge accounts and the use of personal funds reimbursed by payment vouchers.

1. Credit cards should only be obtained through Board authorization. Any local guidelines developed that are beyond the scope of this policy should be in writing and readily available to staff and the Board.
2. Each card user should have a separate credit card identification code or account.
3. Cards will be assigned an expenditure dollar limit applicable for a 30-day billing cycle.
4. Original receipts MUST be submitted to document each purchase. Credit Card purchases must be reviewed and approved by someone other than the employee making the purchase. All purchases must be approved by the County/District Extension Director. Purchases by the County/District Director must be reviewed in detail by a designated board member.
5. When making purchases, be sure to remind the vendor of the Extension Council's/District's tax exempt status.
6. Gasoline purchases are allowed for Extension vehicles only. Gallons of gas purchased and the cost is to be recorded and vehicle use documented in a vehicle mileage log. Gas purchase receipts should be reconciled with the vehicle log by someone other than employee making gas purchases.
7. Credit cards may be used for employee's business related lodging expense. Employee's meals, beverages, or other non-business related expenses associated with overnight travel can not be paid with the credit card.
8. The card can be used for meals for extension related events.
9. Unauthorized purchases will result in severe consequences. Possible actions could include any of the following:
 - a. Verbal warning
 - b. Loss of Credit Card privileges for a specific period of time or permanently.
 - c. Written warning added to the employee's personnel file.
 - d. Termination of employment and possible civil and/or criminal prosecution for suspected serious infraction of policy and violation of law.
10. Card users should sign a statement saying they are familiar with the credit card policies. A copy of the policies signed by each cardholder should be kept on file.