

## **Approval of Extension Council and Extension District Expenses**

The Extension Council and District Laws state that all accounts and expenditures of funds of the County Extension Council or Governing Body of an Extension District shall be subject to approval of the Board. This approval is accomplished by adoption of the annual budget, as well as acceptance of the Treasurer's report of monies received and expended since the last meeting.

The Extension Council and District laws provide the Treasurer the authority to pay out funds on the warrant of the Secretary or by a combination warrant check signed by the Chairperson. Boards can also utilize electronic fund transfers to pay regularly occurring bills and direct deposit of monthly pay for office professionals, program assistants or any other full-time or part-time employees. Special forms have been designed for the authorization of these payments.

The Treasurer shall present a written report at the Executive Board/Governing Body meeting of monies received and expended since the last meeting. A motion to pay the bills is not necessary at monthly meetings. By accepting the Treasurer's report, the Board is meeting the requirements in the law.

K-State Research and Extension policy delegates the Local Unit Director the responsibility to certify all expenses submitted to the Treasurer for payment as audited and approved as correct, due and unpaid. Boards can develop policies for the Local Unit Director to consult the Board, to approve specific kinds of expenditures.