

UT County Bank Account Manual



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Policy and Procedures for Managing All UTIA Petty Cash Accounts

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For Managing All UTIA Petty Cash Accounts

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A. Purpose

The University of Tennessee Fiscal Policy ([UTFP](#)) sets forth the basic policies and procedures for all academic and nonacademic personnel of the university and other concerned person. In all cases, UTFP supersedes any procedure or guidelines in this manual.

The UTFP link: <http://policy.tennessee.edu/>

Due to the nature of the educational programs and community involvement, an exception to two of those policies regarding depositing and spending funds is granted to each University of Tennessee (UTE) county office, subject to the following conditions:

- A limit of one bank account per county office.
- All funds in the county bank account are considered **university funds**, and except as permitted in these procedures, must be handled as per [UTFP](#). These accounts are considered petty cash accounts and the approved accounting software for these accounts is Quicken™. These accounts are often referred to as “County Quicken™ Accounts.”
- No co-mingling of university and non-university funds. This includes Family and Community Education (FCE) club funds, County Cattlemen’s Association funds, etc.
- Grant checks from the State of Tennessee, other state agencies, the US Federal Government or federal agencies should not be deposited into Quicken™ accounts without prior written approval from the Regional and Extension Dean’s offices. Examples of state and federal agencies include but are not limited to: Tennessee State University (TSU), Tennessee Wildlife Resources Agency, Tennessee Department of Agriculture, United State Department of Agriculture, United States Forestry Service, Le Bonheur, and other universities.
- SNAP-Ed (UT or TSU) expenditures or funding related to SNAP-Ed may not be spent or reimbursed from county bank accounts.

B. Statement of Responsibilities

The County Director for county bank accounts, Regional Director for regional bank accounts, are responsible for managing the University of Tennessee bank accounts under their jurisdiction. As a part of that responsibility, they should maintain records stipulated in [UTFI0120](#), provide the information necessary for a financial audit, and should be:

1. Familiar with all University of Tennessee financial policies and procedures. [UTFP](#)
2. Familiar with all the programs currently being conducted by the county and regional Extension offices.
3. Able to provide receipts adequate to show the source, amount and restriction, if any, of all income/donations.
4. Able to provide appropriate records which show donated funds were expended in accordance with restrictions (i.e. funds in the amount of the donation were expended for the restricted purpose).
5. Able to provide appropriate records necessary to support all expenditures, including check registers and monthly bank reconciliations for the periods under audit.

C. The Bank Account

One bank account may be established in each county and in each region. The account must be maintained and managed by UTE personnel and must be for the sole purpose of promoting, supporting, and/or enhancing legitimate Extension educational programs, projects events, or activities. The use of funds placed in the bank account is subject to the discretion of the responsible professional/exempt staff and conditioned only by legitimate parameters stated and agreed to by UTE personnel and donors, funding organizations and/or contributors. This account will serve all county programs (Agriculture and Natural Resources, Community Economic Development, Family and Consumer Sciences and 4-H). The account should be named University of Tennessee _____ County.

Extension bank accounts should not be used to receive and disburse funds for nonprofit groups that are used primarily for the benefit of their members (i.e. Family and Community Education clubs, County Cattlemen's Associations). These accounts should be maintained and managed by duly elected or appointed representatives of the groups. This applies even though the activities of such groups relate to and may be supportive of Extension's educational programs. UTE employees are prohibited from serving as officers with signatory authorization or otherwise controlling the funds for such associations or groups.

Bank Account Guidelines

Use of Funds:

1. Funds from the county checking account shall not be used for personal expenditures by any UTE personnel.
2. No payments of wages shall be made from the account. Individuals paid by UT, TSU, or county government cannot be paid wages, salary advances, travel advances, etc. from the Quicken™ county bank accounts. All salary/wage and advance payments must be made through the appropriate payroll/University accounting system. See [UTFI0525](#).
3. For every UT/TSU/County paid agent or 4-H Program Assistant, each county may keep an average bank account balance of \$5,000. For example, for a county with an Agriculture Agent/County Director, Family and Consumer Sciences Agent and a 4-H Agent and one 4-H Program Assistant, the county's average monthly bank account balance should not exceed \$20,000. (4 X \$5,000). Grant funded program assistant positions are not included in this calculation, such as TNCEP, EFNEP, and SnapEd Program Assistants. Counties that exceed the limitation will be encouraged to deposit part of the funding into a restricted account for an endowment designated for the county's program.
4. UT/TSU/County Extension employees cannot be reimbursed nor can they have individual travel expenses paid from the Quicken™ account. When Quicken™ account funds needed to be utilized for UT/TSU/County Extension employee travel, a check must be written from the Quicken™ account made payable to the appropriate University. The check is sent to the University for deposit into a restricted account. The employee's travel is reimbursed in accordance with UT/TSU travel procedures. The restricted account is charged for the expense. This is due to IRS regulations.
5. It is not permissible to have a debit or credit card related to county bank accounts. Employees who need a credit card should obtain a procurement card through the appropriate University. Funding from the county account for procurement card purchases should be deposited into a UT or TSU restricted account following

the procedures outlined in section C point 10. If debit or credit cards are automatically received from the bank as part of the bank services, those cards should be destroyed and not used.

6. Memberships to wholesale clubs such as Sam's or Costco must be approved by the Chief Business Officer per fiscal policy. All requests for such memberships should be routed through the county's Regional office prior to being approved by the Chief Business Officer. Justification for this expense with projected savings must accompany request and processed through the Miscellaneous Reimbursement system per [UTFI0530](#).
7. UT/TSU/County funded Extension agents seeking supplemental funds to their programs are to contact their Regional Program Leader prior to applying for grants to ensure State and Federal grant procedures are being followed. Program Leaders should coordinate with appropriate Associate Dean.
8. The county bank account number is never to be provided over the internet for the purchase of making a purchase via the internet.

Expenditures

9. No travel related expenses may be reimbursed or paid from Quicken funds. This includes UT, TSU, county funded employees and volunteers. All volunteer travel will be charged to the County's E or R accounts.

UT/TSU/County-Funded Employees:

Extension employee travel should be paid through the IRIS travel system or from their University or County Government. Any Extension employee can submit travel to be paid through the IRIS travel system using the county R Development Account using funds held in the Quicken™ account. Funds can be sent to the Regional office to be deposited into the development account.

UT Employee led travel:

When a group trip (5 or more individuals) is led by a UT Employee, it is strongly encouraged to request a group travel card 2 weeks prior to travel dates. This travel card can be used for lodging and meal expenses. This card will require a travel expense statement to be completed at the end of the trip.

Volunteers:

Volunteer (non-UT/TSU/County paid employee) led travel – When a group trip (5 or more individuals) is led by a Volunteer, meaning a UT employee is not present on the trip, it is permissible for the volunteer leader to request a travel advance. A County Director may request a travel advance for a volunteer traveling on UT business and will require approval from Regional Director. The travel advance will be written from the county Quicken account. The County Director is responsible for assuring upon completion of the trip, the volunteer travel expenses are entered into IRIS for reimbursement. The reimbursement check should be mailed to the county office, using the county office address. The volunteer and County Director are responsible for making sure the travel advance is repaid to UT.

Volunteers traveling single or with groups smaller than 5, will be expected to pay expenses and request a travel reimbursement. Exceptions must be approved by Regional Director and the Extension Budget Director.

10. Extension employees (including UT/TSU/County funded) may **not** be reimbursed directly for any professional membership fees, or advance payments for expenses to be incurred in the future from the bank account (see section C point 4 for directions related to travel expenses).
11. Extension employees **may** be reimbursed for program related expenses by providing a proper receipt (*please see section F. Record Keeping Requirements, Invoices/Receipts, number 1 for receipt requirements*) for items purchased within the rules of the manual and UTFP. See [UTFI0525](#). Receipts should only contain program related items (no personal items) to maintain clear records. Advances of cash may be obtained for purposes noted in Guideline 12 below. Reimbursement of sales tax is permissible in this instance.
12. Additionally, payment to individuals for personal services (or casual labor) should not be handled through petty cash or Quicken™ accounts. An invoice from the individual should be processed for these types of payments in accordance with [UTFI0505](#). Examples of casual labor include bus drivers and judges for livestock shows, fairs, or other events (see [UTFI0525](#)). If travel is being paid for these individuals, please process through IRIS as a guest traveler (see [UTFI0705](#), #53).

Speaker fees and/or Honorariums are considered payments to individuals; therefore, these must be paid through UT for reporting to the IRS. UT or TSU employees payments must be processed through the appropriate University's payroll.

13. Checks may **not** be written to "cash". The County Director or Regional Director may authorize a check to be written payable to an agent or other employee for the sole purpose of providing cash awards or making change at activities such as 4-H fair booths, barbecue sales, etc. This withdrawal should be no more than two business days prior to the event. The purpose of the withdrawal must be noted on the check. When the redeposit is made, the same purpose must be noted on the receipt. Redeposits should be made within three business days. (*See section F points 5-8 for more information about cash awards.*)
14. Gift cards may **not** be purchased with county bank account funds. However, [gift cards](#) may be purchased by individuals and reimbursed through the Miscellaneous Reimbursement System via IRIS for valid purposes or uses. Please refer to [UTFI0313](#).

Gift card recipients may not be an Extension, UT, TSU or county paid employee. The gift card amount cannot exceed \$75 for any one individual. All purchases for [gift cards](#) must be pre-approved by the Chief Business Officer and the Regional Director. The recipient must sign a cash awards or similar form to provide documentation.

15. Sensitive minor equipment may **not** be purchased using Quicken™ funds per [UTFI0525](#). Examples include firearms, trailers, and ATV's. In order to purchase trailers and ATV's, the funds need to be disbursed from a University account via the IRIS system. Funds can be transferred from the local Quicken™ account to the R-Development Account and then purchase via the IRIS system.

All trailers are classified as sensitive minor equipment and should be added to the county inventory. A letter should be filed as to where the equipment is stored, regardless of the cost. Trailers may not be purchased through the Quicken™ account.

Drivers of ATV's or persons pulling trailers should be at least 18 years of age due to liability reasons. The person(s) should be recorded in the SUPER database as a registered volunteer if they are not an employee. The driver should have permission from the owner to drive the vehicle. ([Policy F10600- Equipment – Sensitive Minor](#))

Signature Requirements

16. The county checking account requires the signature of a professional/exempt UT faculty member. In rare occasions a TSU or County paid agent may have the ability to sign checks. This request must be in writing to the Regional Director and forwarded to the Chief Business Officer. Documentation of the approval must be kept on file.

The County Director will designate agents who are eligible to sign checks and forward the names of the designees in a letter to the Regional Director. Any changes in designees must be forwarded to the Regional Director within three business days of the change. Individuals who are designated eligible to sign county Extension account checks must also have the approval of the bank, according to the bank's policies. In the event of a retirement, resignation, or termination, the former employee's name must be removed from the account prior to their departure or last day of work.

Checks should not be made payable to an employee (or family member) and signed by the employee. Checks cannot be signed by a non-Extension employee or a by a non-exempt Employee (administrative assistant, program assistant, etc.). Individuals should not sign a check until sufficient documentation is available and the check is completed. Signing blank checks and/or using a signature stamp are not permitted.

17. For expenditures of \$1,000 or more, a co-signer is required. The co-signer normally will be the County Director. For those counties where only one professional/exempt faculty member is employed the co-signer may be the Regional Director.
18. If no co-signer is available, written permission from the Regional Director or a Regional Program Leader is permissible. Written permission must be in advance and may be in the form of an e-mail with dates and times visible. Records of the written permission, including email, must be filed and retained in the same manner and for the same time period required of all county financial records (*see Maintaining Auditable Records, point 3*).

D. Maintaining Auditable Records

Auditable records must be maintained for all transactions. Auditable records are those that describe the nature and condition of a transaction and provide support that the transaction occurred as stated. Please refer to Sections E and F for Recordkeeping Requirements.

Records

1. It is recommended to use the [Check Expense form](#) or similar form for each payment transaction.

2. County financial records will be maintained by using Quicken™ software as the primary check register. Software training and support will be provided by Extension Area Specialists – Farm Management agents. All policy and procedure support will be provided by Regional accounting staff or Extension Dean’s office staff. Exceptions to using Quicken™ software are at the discretion of the Regional Director. All checking account transactions should be recorded in the check register at the time the transaction occurs. Entries should be as detailed as possible, showing income source/person paid, program, and purpose.
3. The bank account should be reconciled monthly at the time the bank statement is received. These reconciliations should be kept along with the bank statement for a minimum of six years. Any differences should be explained or corrected.
4. The minimum retention period for county financial records is six years after reconciliation. The minimum retention periods for other university records are outlined in [UTFI0120](#).
5. The County Director shall designate responsibilities for the Quicken™ to various employees. Such as writing checks, maintaining the checkbook, keep financial records. Invoices or sales tickets should be verified as correct by the employee directly involved with the expenditure and then provided to the employee who is responsible for writing checks. If feasible, a different employee should be responsible for reconciling the Quicken™ software file to the bank statement. Separation of duties is required by fiscal policy [UTFI0310](#).
6. In the event that a county’s software becomes compromised or inaccessible, the County Director should request permission from the Extension Budget Director and the Regional Director to begin a new version.

Reporting

7. The following reports shall be scanned and emailed to the Regional office monthly: (1) reconciliation report in full detail, (2) a register report, (3) an account balances report with transaction detail, (4) a copy of the bank statement and (5) the completed [monthly review checklist](#). A cover sheet including the County Director’s signature attesting to the accuracy of the information contained in the reports must accompany the reports. It is imperative the complete printed reports are filed in the county office every month, within two weeks of receipt of the bank statement. For directions for completing the [monthly review checklist](#) see #8 below.
8. The reporting periods for UTE County Financial Reports are quarterly. Register balances as of March 31, June 30, September 30, and December 31 should be forwarded to the Regional office along with a Quicken™ account balances report with detail. The Regional office will compile the regional report and submit to the Extension Dean’s office. All reports submitted are available for an audit by the University and the State of Tennessee. The balances, as submitted, must be reconcilable to the account.

Reviews

9. The County Director or their designated employee not directly involved in maintaining the Quicken™ records will perform a monthly review of the following items. A [checklist form](#) is provided in the *Financial Record Keeping for County Extension Offices* manual.
 - a. Ensure all monies are receipted and the receipts numbers are displayed on the [deposit slip](#) see E-7.
 - b. Verify all monies receipted were deposited within three business days.

- c. Verify the total amount of the receipts matches the amount of each deposit.
 - d. Verify all invoices paid have the word “paid”, date paid, and purpose of expense noted on the invoice/bill.
 - e. Verify no checks written to “cash”.
 - f. Verify all checks written to an employee to obtain cash include documentation showing how the cash was used or spent and if any remainder award or refund was redeposited.
 - g. Verify all checks over \$1,000 have two signatures.
 - h. Review monthly reconciliation reports for accuracy.
 - i. Verify Quicken™ balance and checkbook balance match.
10. The Extension regional and state offices will annually conduct periodic compliance assessments of a sample of Extension offices to monitor compliance of County Bank Accounts.
11. Annual reviews will be conducted by Extension Area Specialists – Farm Management agents.

Shortages/Dishonest Behavior

12. Any shortages and/or cash losses must be reported immediately through the Region Director to the Extension Dean’s office and must follow fiscal policy for reporting.
13. If dishonest behavior (as defined in [UTFI0130](#)) is suspected, report it immediately to the Regional Director. Employees should not initiate investigations on their own nor confront the individual(s) suspected of wrongdoing (see [UTFI0130](#), section 5a).

E. Record-Keeping Requirements: Income, Receipts, and Bank Deposits

Income

Sales Tax Procedure for Fundraisers –see section below on sales tax

Receipts

1. Effective January 1, 2018, all Extension offices are required to receipt cash and checks using the [Online Receipting System](#). In cases where the online system is not immediately available, an official UT receipt book must be used in place of the Online Receipting System. Such receipts are to be entered in the Online Receipting System the next business day following the Online Receipting Manual Procedures.

Funds must be deposited on a regular basis, preferably on the day funds are collected. For University policy to be in compliance with state law, no funds should be held longer than three business days prior to deposit. (A good rule of thumb is to do deposits, at a minimum, every Tuesday and Thursday.)

2. If using the official UT receipt book, income receipts should be pre-numbered and include the date, customer name, reason for receipt of money, amount received whether cash or a check was received and who collected the money. Receipts should be signed or initialed by an Extension employee. County or office name should be written or printed on each receipt. Please refer to Tip Sheet Creating an Online Receipt.

3. If an Extension employee deposits funds collected from several people, one receipt may be written directly to that agent if documentation is attached to the receipting list: (1) individuals from whom the agent collected the money, (2) a description of each collection and any restrictions, and (3) the amount collected from each individual. Please refer to Tip Sheet Official Receipt Book. Where staffing permits, separation of duties must be followed (i.e., same person should not create receipts and complete the deposit). Refer to [UTFI0310](#).
4. In the event funds are collected from the general public such that individual receipts and contributor list are not feasible, the funds should be deposited in total, with one receipt written to the agent in charge of collecting the funds. The receipt should contain estimates of the number of contributors and the average contribution received from each contributor. Examples of events covered by this exception are fair booths, concession stands, and parking fees.
5. If a receipt needs to be voided please contact your Regional office or the Extension Dean's office for assistance.
6. Receipts should be kept for a minimum of six years. The Deposit Slip with receipt items printed from the Online Receipting System should be printed and kept for a minimum of six years. This serves as a record of receipts written. Individual receipts are accessible online for a minimum of six years. It is not necessary for all receipts to be printed and stored locally.

Deposits

7. The deposit slip from the Online Receipting System contains all documentation required for records. This serves as the official deposit slip along with receipt received from the banking institution. This must be retained for a minimum of six years.
8. In the event a deposited check is returned for insufficient funds, the County Director shall contact the payer (person on whose bank account the returned check was drawn) and request payment. For complete instructions on entering this information in the Quicken™ software, please see the training manual Financial Record Keeping for County Extension Offices, tip 5.
9. Funds should be separated into different Categories, such as publications, camps/conferences, soil/forage diagnostic tests, etc.; for proper accounting and reporting. Tags should be used to differentiate among different groups within the county office, such as 4-H, FCS, and Agriculture. For a more thorough explanation of Categories and Tags, see the training manual Financial Record Keeping for County Extension Offices.
10. The [Transfer of Responsibility form](#) is used when a bank deposit is taken to the bank by someone other than the person who prepared the deposit. The information should include the date of the deposit, names/signature of the person preparing the deposit, name/signature of the person taking the deposit to the bank and the amount of the deposit. It is recommended the person taking the deposit would double check the amount to verify the accuracy of the transfer. The [Transfer of Responsibility Form](#) is located in the *Financial Record Keeping for County Extension Offices*.

11. Electronic deposits (like National 4-H Council or JC Penney Sales) that are automatically deposited in the county bank account should be entered into the Quicken™ software and the checkbook register immediately upon notification of the deposit. Use memo fields to explain the source of the funds.

F. Record-Keeping Requirements: Expenditures

Invoices/Receipts

1. Expenditures of funds must be made by check and should be documented sufficiently to provide an adequate audit trail.

According to [UTFI0525](#) one of the following receipts is required, in order of preference: (1) vendor's invoice; (2) detailed cash register or other vendor receipt; (3) undetailed cash register or other vendor receipts accompanied by a Replacement Receipt form. This documentation should include: date paid, check number, program, etc. This documentation should be filed in a manner allowing easy retrieval. This original documentation must be maintained for six years.

If expenditure is for food or refreshments, a complete list of attendees must accompany if less than 15 individuals. If more than 15 individuals, an invitation list may be used, but an attendee list is preferred. Please refer to [UTFI0525](#).

Voided Checks

2. When a check is voided, the check should be marked "void" and attached to the check documentation and the signature section of the check should be removed. The check should also be voided in the Quicken™ software.

Outstanding – Uncleared checks

3. Effort should be made to contact recipients of checks outstanding for more than six months. If the original check is lost, the County Director may issue a new check if a "stop payment" is placed on the original check. In accordance with the UT fiscal policy and Tennessee state law, UT Extension will report and remit to the State of Tennessee the monies for un-cashed checks outstanding for two or more years. At the time the check monies are remitted, the un-cleared check will be voided and the funds added back to the Quicken™ bank account balance. A new check will be issued to transmit the monies to the State of Tennessee.

WalMart/Electronic checks

4. Electronic Transfer Check Transactions – Some businesses, e.g. Walmart, accept payment by check where the cash register prints "void" or "cancelled" along with other data on the check and the check is returned to the purchaser. These Electronic Transfer Checks should be filed with the register/sales slip. The checks should NOT have the signature line removed, as this removes the name of the person who authorized the expenditure. It is necessary for the employee to sign the actual check, even if not required by the vendor.

Awards

The following award guidelines apply to all awards including cash, check, or gift card:

5. The county Extension office must maintain a record documenting to whom each award was given, the address of each recipient, and a description of the award given to each participant.

6. Extension employees may not receive awards or payments of any nature from the bank account. Any award given to an Extension employee's family member (child, grandchild, step-child, spouse, etc.) must be approved by the employee's direct supervisory. Awards to a County Director's family member would be approved by the Regional Director. This avoids the appearance of a conflict of interest.
7. Awards of less than \$25 should be paid in cash, in accordance with UT Extension's policies and procedures.
8. All award (cash or check) recipients are required to sign or initial a form stating they received an award. The Award form is provided in the Appendix of this manual. IRS guidelines require a 1099 to be issued for all awards \$600 or more to an individual in a calendar year.
9. Sizeable 4-H Awards should be processed through the Tennessee 4-H Foundation or through UT. Any single award over \$100 should be processed through the Tennessee 4-H Foundation or proper University.

G. Sales Tax

1. Sales tax must be collected and paid to the Tennessee Department of Revenue for all gross receipts or proceeds from retail sales to a consumer for any purpose. A "sale" is defined as furnishing goods and services or transferring title or possession (or both), as well as exchanging, bartering, leasing or renting any tangible personal property for payment.
 1. Sales are exempt in accordance with current State of Tennessee law or regulations.
 2. UTIA Extension has been advised by the State of Tennessee Department of Revenue to handle fund raising sales as follows:
 - a) At the time of purchase, the item to be sold is charged to a UT gift account and sales and use tax is paid.
 - b) The individual making the purchase will be reimbursed through the miscellaneous reimbursement transaction in IRIS.
 - c) The UT gift account that was charged must be reimbursed to balance the account.
2. Retail sales to the federal government, the State of Tennessee and its political subdivisions or qualified institutions (churches, non-profit schools, hospitals, nursing homes and orphanages) are exempt from state sales tax. For more information see [UTFI0310](#).

H. Cash Registers

Cash registers may be introduced into county Extension offices in the near future. According to [UTFI0310](#), cash register procedures should be established in writing by the department. At a minimum, these procedures should include:

1. Documentation and approval of over-rings and voided transactions.
2. Documentation of beginning change fund counts by cashiers (i.e. before the first transaction involving that fund, the cashier or both).

3. Proper reconciliation and check-out steps and documentation.
4. Tape retention plans.
5. Other procedures considered necessary.

I. Credit and Debit Cards

Electronic payments such as credit cards and debit cards must be handling according to [UTFI0311 – Credit Card Processing](#).

Credit card payments cannot be handled via Quicken™ accounts. These payments must be processed through the UTIA Ag Store or approved UT Point of Sale machine and deposited in the IRIS system. Prohibited devices include all mobile apps, Square Credit Card Readers, Paypal and other such processes.

J. Internet Sales

All internet sales must be handled via the UTIA Ag Store. Contact the Extension Dean’s office for assistance.

K. Online Banking

It is allowable for counties to have a designated person (must have signature authority on account), to have access to electronic statements. These statements may be printed and passed on to support staff for reconciliation. Login credentials and passwords should not be shared with any individuals. Individuals which share credentials or passwords are responsible for any actions resulting in sharing the confidential information.

At this time it is not allowable to make electronic deposits or payments.

L. Forms

[Check Expense Form](#)

[Gift Card Request Form](#)

[Transfer of Responsible Form](#)

[Sample of Deposit Ticket](#)

[Checklist for Monthly County Account Review](#)

[Cash Award Form](#)

[Tip Sheet Creating an Online Receipt](#)

[Tip Sheet Official Receipt Book](#)