

General Cash Handling Procedures for Cooperative Extension Programs

For the purpose of establishing cash handling procedures, there currently exist four different types of programming within Cooperative Extension:

1. Extension Programming
2. Joint Extension/County Programming
3. County Programming
4. Extension programs transferred to another public group

This paper sets forth the cash handling policies for each program type.

1. Extension Programming

Programs which are operated by Cooperative Extension without any funding support from the County are to be accounted for through the State of Wisconsin accounting mechanism. Hence, all revenue generated from fees and other sources must be deposited to the State Treasury and all expenditures must be through the State procurement procedures.

2. Joint Extension/County Programming

Programs which are jointly operated by Cooperative Extension and the County may be accounted for through either the State's accounting mechanism or the County accounting mechanism. A formal agreement must be entered into between Extension and the County which delineates who shall have financial responsibility for accounting for revenue and expenditures. If the County is assigned the responsibility, the records must be made available for audit by either the internal audit staff of UW-Extension or the UW System's Office of Internal Audit. Revenues shall be deposited to a County approved and controlled bank account and expenditures made from there.

If the financial responsibility is assigned to Extension, the policy set forth for Extension programming shall apply.

3. County Programming

Programs developed and financed exclusively by the County and operated without any financial support from Cooperative Extension are to be accounted for through county financial procedures.

If Extension staff is involved in the programming aspect (without funding responsibility, the UWEX reserves the right to audit the program's financial records by either the internal audit staff of UW-Extension or the UW System of Internal Audit.

4. Extension Programs Transferred to Another Public Group

These programs are ones which were originally developed and funded through Cooperative Extension but which have since become self-sustaining with the program direction having been turned over to another public or private group. The ongoing financial responsibility should also be assigned to that group. Any cash balance which was accumulated while the program was operated by Cooperative Extension must remain with Extension and can only be expended through existing State procedures.

Once such a transfer is made, if Extension staff is involved in the programming aspect (without funding responsibility), the UWEX reserves the right to audit the program's financial records by either the internal audit staff of UW-Extension or the UW System Office of Internal Audit.