

Penn State Cooperative Extension

Guidelines for County Extension Credit Receipts

Payment Processing

County Offices – Process credit card payments in the e-Pay system. Only Visa and Master Card will be accepted. Be sure that the appropriate county name is posted in the product field. Print an e-mail receipt for your records.

Note: In the event you collect a credit card receipt for another county, be sure that county's name is posted to the product field and that you forward to the county an e-mail receipt copy. This will help ensure income and fees are directed to the appropriate county.

Regional Staff Assistant – Receive batch summary and detail reports from e-Pay system to prepare and process Report of Cash Receipts (ROCR). Budget income received to regional general fund budget.

Administrative Services – Receive ROCR for approving. Receive monthly credit card fees. Distribute credit cards fees to each region via journal voucher.

Regional Staff Assistant – Receive monthly credit card fees against their budget/fund. Distribute credit card fees for each county according to payments processed for that month. Process Special Request for Check (SRFC) to each county less credit card fees for that month.

County Offices - Receive payments (less fees) from Regional Office. Verify amounts against e-mail receipt copies on file. Deposit payment and post income to appropriate accounts and sub accounts.

Regulations

Charges for cash and credit purchases must be the same. Special charges resulting in a higher price for a credit card transaction over a transaction paid by cash or check are not permitted. Discount and transaction fees assessed by the contracting bank for credit card sales must be absorbed by the county extension office.

For mail-order sales, we must obtain the purchaser's signature, address, telephone number, and card number and expiration date. Communications with extension clientele should be redesigned to provide for the collection of this data.

Telephone sales are discouraged due to credit card fraud and since no written authorization is obtained from the purchaser.

Cash refunds for product returns or unused services are not permitted. The cardholder's account must be credited by processing a purchase credit through e-Pay.

The county extension office is responsible for transactions that may be rejected by the bank as unprocessable or uncollectable. For walk-in sales, remember to check the card expiration date.

Written records of cardholder complaints to include their name, account number, date and time of complaint, nature of complaint, and action you took to resolve the dispute must be maintained. This is to comply with the Fair Credit Billing Act.

For security reasons, any documents containing a customer's credit card number should be properly safeguarded and discarded after the sales transaction is complete. Never discard customer credit card information without first obliterating the card number to prevent unauthorized use.

Accounting

The PSCE program account (Special Account) will serve as our primary depository for payments and fees distributed by the Regional Staff Assistant. With e-Pay you may accept Visa and Master Card receipts for any of your office supervised accounts. County offices must maintain a separate accounting of credit card receipts collected for each office supervised account and in many cases separate program sub-accounts within those accounts. This separate accounting will be essential for the distribution of payments and fees. We will need to reissue a check from the PSCE program account to other office supervised accounts (i.e. County 4-H Development Account) to move income receipted for those accounts.

It is recommended that an administrative fee of 2% plus .25 cents be added to program registration fees to recover registration processing costs. This fee would be added to the "variable costs" section of the Cost Recovery Worksheet (example attached). A separate accounting of these fees collected should be maintained within the PSCE program account either as a separate sub-account or level 2 category within an existing sub-account. As with program registration fees these fees must be used to cover costs associated with our extension work.

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