



STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

June 12, 1978

ATTORNEY GENERAL OPINION NO. 78-185

Ms. Donna Voth
Assistant County Counselor
Room 205
Shawnee County Courthouse
Topeka, Kansas 66603

Re: Counties--Expenditures--Credit Cards and Travel Advances

Synopsis: The issuance of credit cards to county officers and employees for use in the conduct of official county business does not violate K.S.A. 19-242. The payment of travel advances to county officers and employees does not comply with the uniform procedure for the payment of claims and other indebtedness by municipalities, K.S.A. 10-801 et seq. and K.S.A. 12-105.

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Dear Ms. Voth:

You inquire whether the county may lawfully issue credit cards for use by county officials and employees which would permit the holders to charge expenses in advance of approval by the board of county commissioners. Specifically, you inquire whether the use of such cards violates K.S.A. 19-242, which provides thus:

"It shall be unlawful for any board of county commissioners to allow any greater sum on any account, claim or demand against the county, than the amount actually due thereon, dollar for dollar, according to the legal or ordinary compensation or price for services rendered, salaries or fees of

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officers, or materials furnished, or to issue county warrants or warrant checks upon such accounts, claims or demands, when allowed for more than the actual amount so allowed."

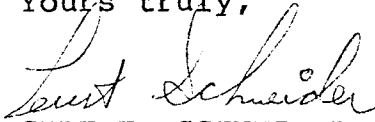
This statute prohibits the board from authorizing payment of any sum greater than the amount actually due and owing, according to the legal or ordinary compensation or price for services rendered, materials furnished, or salaries or fees of officers and employees. The use of a credit card does not in and of itself violate this prohibition, for presumptively, it is but a means by which the holder of the card will incur against the county no obligation other than for monies actually due and owing for services rendered or materials furnished in the conduct of the business of the county. As with credit cards generally, there is always the possibility of misuse. However, that possibility does not alter the fact that credit cards are in and of themselves a permissible means by which proper obligation of the county may be incurred, payment of which may be authorized by the board of county commissioners within the constraints of this section.

Secondly, you inquire concerning section 8 of Home Rule Resolution 77-5 of Shawnee County, which states thus:

"A travel advance up to a maximum of \$100.00 per person may be approved by the Department Head and Board of County Commissioners with the proviso that documentation of all expenditures will be presented upon return and the county will be reimbursed for any unexpended balance. Said documentation and reimbursement will be given to the County Clerk and attached to the original voucher allowing the travel advance."

A travel advance is nothing more than a disbursement against an anticipated obligation. It is not supported by any outstanding indebtedness at the time the disbursement is made. Save for disbursements from petty cash funds authorized by statute, I find no authority for such travel advances, and in my judgment, the disbursement of money for such advances does not comply with the uniform procedure referred to above.

Yours truly,


CURT T. SCHNEIDER
Attorney General