



# TENNESSEE EXTENSION MASTER GARDENER PROGRAM

## Volunteer Handbook

### STATEWIDE GUIDELINES AND PROCEDURES

MASTERGARDENER.TENNESSEE.EDU



Real. Life. Solutions.™

MASTER GARDENER  
**UT EXTENSION**  
INSTITUTE OF AGRICULTURE  
THE UNIVERSITY OF TENNESSEE

## Contents

<b>Section 1: The Tennessee Extension Master Gardener Program .....</b>	<b>5</b>
<b>Introduction .....</b>	<b>5</b>
<b>Defining the Program.....</b>	<b>5</b>
<b>Program Purpose .....</b>	<b>5</b>
<b>History of the Tennessee Extension Master Gardener Program.....</b>	<b>6</b>
<b>Value of the Extension Master Gardener Program to Tennessee .....</b>	<b>6</b>
<b>Mission, Vision and Values.....</b>	<b>7</b>
Mission .....	7
Vision .....	7
Values.....	7
<b>University of Tennessee Extension — History and Mission.....</b>	<b>7</b>
<b>Relationship of UT Extension to the Tennessee Extension Master Gardener Program.....</b>	<b>8</b>
<b>Organizational Structure.....</b>	<b>8</b>
Program Funding .....	9
Relationship to Other Programs .....	9
Junior Master Gardener .....	9
Official Tennessee Extension Master Gardener Logo .....	11
Official Slogan .....	11
<b>Section 2: Program Policies for Individual Tennessee Extension Master Gardener Volunteers.....</b>	<b>12</b>
<b>Becoming a Certified Tennessee Extension Master Gardener .....</b>	<b>12</b>
<b>Common Roles of Tennessee Extension Master Gardener Volunteers.....</b>	<b>13</b>
<b>Tracking Volunteer Service Hours .....</b>	<b>14</b>
<b>Tracking Continuing Education Hours .....</b>	<b>15</b>
<b>The Importance of Reporting Volunteer Service Hours .....</b>	<b>15</b>
<b>Recertification and Continuing Service and Education .....</b>	<b>16</b>
<b>Levels of Participation for Extension Master Gardener Volunteers.....</b>	<b>16</b>
<b>Reactivation, Reinstatement and County Transfer Policies and Processes .....</b>	<b>18</b>
Reactivation Policy.....	18
Reinstatement Policy.....	18
County-to-County Transfer .....	18
<b>Code of Conduct .....</b>	<b>18</b>
Use of the Tennessee Extension Master Gardener Volunteer Title .....	19

Pesticide Recommendations .....	20
Guiding Principles for EMGs in Delivering Horticulture Information and Education .....	20
<b>Affirmative Action Policy .....</b>	<b>21</b>
<b>Risk Management and Liability.....</b>	<b>21</b>
<b>Conflict Resolution Process .....</b>	<b>21</b>
Phases of Conflict Resolution.....	22
<b>Grievances of Individual Volunteers .....</b>	<b>23</b>
<b>Section 3: Program Policies for Local Tennessee Extension Master Gardener Organizations.....</b>	<b>24</b>
<b>Role of Local Tennessee Extension Master Gardener Organization.....</b>	<b>24</b>
<b>Local Leadership Structure.....</b>	<b>24</b>
<b>Volunteer Projects .....</b>	<b>25</b>
Project Guidelines .....	26
Project Chair Responsibilities.....	26
<b>Planning and Evaluation.....</b>	<b>27</b>
<b>Annual Reports and Renewal Documents.....</b>	<b>27</b>
<b>Promotion and Public Relations.....</b>	<b>28</b>
Local Organization Logo or Graphic.....	28
<b>Communication .....</b>	<b>28</b>
<b>Recruitment and Retention of Volunteers.....</b>	<b>29</b>
<b>Promotional Materials .....</b>	<b>29</b>
<b>Members Recruiting Members .....</b>	<b>29</b>
<b>Mentors .....</b>	<b>30</b>
<b>Tennessee Extension Master Gardener State Awards .....</b>	<b>30</b>
<b>Financial Policy Overview .....</b>	<b>31</b>
<b>Tennessee Extension Master Gardener Financial Guidelines .....</b>	<b>31</b>
<b>Frequently Asked Questions.....</b>	<b>35</b>
<b>Maintaining Auditable Records .....</b>	<b>37</b>
Additional Guidelines for Outside Checking Accounts.....	37
Recordkeeping Requirements: Income Receipts and Bank Deposits .....	38
Recordkeeping Requirements: Expenditures .....	39
Sales Tax .....	39
Treasurer Duties .....	40
Treasurer's Report .....	40
<b>Tennessee Extension Master Gardener Budget .....</b>	<b>40</b>
<b>Section 4: Tennessee Extension Master Gardener Organization at the State Level .....</b>	<b>41</b>
<b>Tennessee Extension Master Gardener Workgroup .....</b>	<b>41</b>

Roles and Responsibilities of the Workgroup .....	41
How Are Members of the Workgroup Determined? .....	41
How Do TEMG Volunteers Interact with the Master Gardener Workgroup?.....	42
<b>Tennessee Extension Master Gardener Endowment.....</b>	<b>43</b>
<b>Tennessee Extension Master Gardener Program Chart.....</b>	<b>44</b>

## ***University Administrative Endorsement of the Tennessee Extension Master Gardener Program***

The Tennessee Extension Master Gardener Program is an organized adult educational outreach program of the University of Tennessee Institute of Agriculture.

Tennessee Extension Master Gardener is the University of Tennessee Extension's volunteer training program that enables the state's land-grant universities to implement their mission of outreach and education to local communities in the area of residential and consumer horticulture. Volunteers are selected, trained and certified to serve the university as volunteer educators in noncommercial horticulture.

The Tennessee Extension Master Gardener volunteer certification program is developed and managed by UT Extension, a division of the UT Institute of Agriculture (UTIA). To attain certification, volunteers must commit to a required amount of training in plant sciences, horticultural crop production and allied soil science, entomology and plant pathology fields. This training is concurrent with volunteer service in accordance with standards defining the program. In the effort to continuously establish, maintain and promote the Tennessee Extension Master Gardener program, UTIA recognizes, supports and enforces the state Tennessee Extension Master Gardener program guidelines.

The activities of certified volunteers using the title "Tennessee Extension Master Gardener" are conducted as official university business. Therefore, every Extension Master Gardener must adhere to the same code of conduct as paid university employees. UTIA intends to protect programs and volunteers by acknowledging the rules that govern them.

### **Contributors:**

UT Extension Master Gardener Workgroup: Anna Duncan, Amy Dunlap, Evangelon James, Emily Richards, Taylor Reeder, Melody Rose, Celeste Scott, Haley Treadway, Gregg Upchurch and TEMG volunteer members Ginny Fletcher, Shelia McNeeley and Jennifer Salter. Natalie Bumgarner, Tennessee Extension Master Gardener Program Coordinator  
Missy Kitts, Chief Business Officer to the Senior Vice President and Senior Vice Chancellor of UTIA

## ***Section 1: The Tennessee Extension Master Gardener Program***

### **Introduction**

The Tennessee Extension Master Gardener (TEMG) Program is a University of Tennessee Extension volunteer program designed to serve the public with high-quality residential and consumer horticulture information through educational programs, outreach and demonstrations. TEMG volunteers are a group of devoted volunteers with a varied suite of talents and abilities, which enables them to provide dynamic education and community service across Tennessee. Volunteers are trained with 40 hours of horticultural classes and, in return, provide 40 hours of service with their local TEMG program in the first year. To remain active in following years, volunteers continue to provide community education and service while also adding to their own horticultural knowledge. Volunteers are required to remain connected to their local TEMG program to complete initial and ongoing service in order to maintain certification.

### **Defining the Program**

UT Extension directs and supports the Tennessee Extension Master Gardener Program at the state level. It is designed to extend the impact of Tennessee Extension, which includes both University of Tennessee and Tennessee State University Extension employees at the county level, by increasing the availability of horticultural information across the state and improving Tennesseans' quality of life. These goals are achieved through the recruitment, training and utilization of local volunteers. These vitally linked education and volunteerism goals make the TEMG program distinct from general horticulture education. These volunteers, known as Certified Tennessee Extension Master Gardeners, aid Tennessee Extension by running plant clinics, teaching workshops, giving presentations on horticultural topics, answering phone and email requests for horticultural information, establishing and maintaining demonstration gardens, working with youth and other audiences, designing and implementing community involvement projects, being involved in county TEMG programs, and supporting local UT Extension offices.

### **Program Purpose**

The purpose of the TEMG program is to train citizens as horticulture education volunteers of UT Extension who work with their respective county Extension offices to expand educational outreach by providing residents and consumers with research-based horticultural information and training.

- To expand the capabilities of Tennessee Extension to provide accessible residential and consumer horticultural information to individuals and groups in the local community who represent both current and new audiences for Extension.
- To develop a Tennessee Extension Master Gardener volunteer network that works in close and synergistic collaboration with local Extension offices and personnel to meet local needs.
- To develop impactful community programs related to horticulture, such as providing speakers for horticultural presentations, sustainable landscape demonstrations, therapeutic horticulture projects, or food gardens designed to improve access to gardening teaching and produce.

- To recruit and train volunteers interested in helping residents solve their gardening problems either by working with the residents individually or in groups, or by using print or digital outreach tools.
- To identify the administrative positions necessary to maintain the Tennessee Extension Master Gardener Program and fill these positions with capable, willing and engaged volunteers who will carry out the activities of the program in accordance with the mission.

## **History of the Tennessee Extension Master Gardener Program**

The Washington State University Cooperative Extension Service started the Master Gardener Program in 1973. The concept of the Master Gardener Program was, in fact, conceived by an Extension agent.

In the early 1970s, a renewed interest in gardening swept the country. People began to cultivate and experiment with more plants and gardening techniques than the traditional vegetables and window-box geraniums. In 1972, Dr. David Gibby, an agent in Seattle, would often arrive at work to find 100 or so messages from home gardeners in addition to other responsibilities. He asked several other agents to brainstorm and help him find a way to meet the needs of the vast number of new home gardeners. They came up with an idea of recruiting volunteers who would be trained by specialists. In return, the trained volunteers would then help Extension provide gardening information to the public.

In the fall of 1972, the name Master Gardener was chosen for the new program. An article in a local magazine launched recruiting efforts. Many questioned whether people would donate their time, but the response was incredibly overwhelming, with over 600 inquiries and around 200 receiving training beginning in January of 1973.

The initial focus of the Master Gardener Program was for volunteers to take the Extension office to the people. Plant clinics were developed for problem diagnoses and to offer solutions. These techniques are still being used today.

The Master Gardener Program has been a success from the start. Master Gardeners become well-trained horticulturists and ambassadors for Extension. It has been documented that Master Gardeners have “improved self-worth, confidence, and decision-making abilities” (Bobbitt, 1997).

## **Value of the Extension Master Gardener Program to Tennessee**

The value of Extension Master Gardeners is in extending the capacity of Tennessee Extension to serve residents in urban, suburban and rural areas. In Tennessee, the strength of the TEMG program lies in the ability of local volunteers to address local needs using the training and resources of the statewide Tennessee Extension network. TEMG groups work in close collaboration with Tennessee Extension agents (called “county coordinators” in this document) who serve as the leaders of the local TEMG groups. Master Gardeners provide Extension with the experience and knowledge necessary to provide information that addresses the needs and interests of Tennesseans.

Currently, there are more than 40 TEMG groups around Tennessee with a volunteer base of over 3,000 Certified Tennessee Extension Master Gardeners. Volunteer hours donated to

Tennessee Extension by TEMG volunteers totaled more than 204,308 hours in 2024 and represented a value to the state of more than \$6,114,938. (Independent Sector, 2024).

## **Mission, Vision and Values**

### ***Mission***

The Tennessee Extension Master Gardener Program seeks to improve the lives of Tennesseans by delivering research-based consumer horticulture education through a trained, skilled and dedicated volunteer network that promotes individual and community health and well-being and environmental stewardship.

### ***Vision***

To provide innovative, research-based and practical horticulture information to all Tennessee residents and communities.

### ***Values***

- ***Providing*** research-based residential and consumer horticulture education in a responsive and timely manner to augment and extend Tennessee Extension programs and achieve the Extension mission.
- ***Collaborating*** with Tennessee Extension personnel, local municipal and nonprofit groups to offer educational leadership for better horticulture practices and programs in communities across Tennessee.
- ***Fostering*** a vibrant, effective and engaging learning environment that supports committed and engaged volunteers and attracts new Tennessee Extension Master Gardener volunteers from all walks of life to the program.
- ***Encouraging*** environmental stewardship, noncommercial food production and youth education in communities and cities across Tennessee through engaging education and outreach programs.
- ***Investing*** in educational tools and events that provide information to meet present needs while laying the foundation to serve Tennessee residents and communities in the future.

## **University of Tennessee Extension — History and Mission**

Established by the Smith-Lever Act of 1914, UT Extension is the off- campus educational unit of the UT Institute of Agriculture, which is part of the UT System. Tennessee Extension is a statewide educational collaboration between the University of Tennessee and Tennessee State University. Funded by federal, state and local governments, Tennessee Extension provides research-based information about agriculture, family and consumer sciences, and resource development to the people of Tennessee. With an office in every county, Tennessee Extension brings educational programs and research-based information to the citizens of Tennessee where they live and work.

Because Extension emphasizes helping people improve their livelihood where they are located, most Tennesseans have contact with Tennessee Extension through Extension offices and personnel located in each of the 95 counties. Extension agents are supported by area and state faculty as well as by the educational and research resources and activities of the U.S. Department of Agriculture (USDA), land-grant universities and county Extension personnel throughout the nation. The stated mission of Extension is to help people improve their lives through an educational process that uses scientific knowledge to address issues and needs.

UT Extension works with local governments, community leaders, families and individuals to address problems and issues that help improve people's lives. Extension is engaged in a broad range of educational programs in agriculture, community resource development, nutrition, health, family issues, lawn and garden, and youth development.

### **Relationship of UT Extension to the Tennessee Extension Master Gardener Program**

**Within Extension:** The TEMG program is a vital part of the outreach program in residential and consumer horticulture supported and managed by UT Extension. TEMG volunteers collaborate with agents and specialists to carry out education in the area of noncommercial horticulture. Tennessee Extension agents and faculty members provide education and assistance to the commercial horticulture industry, including nurseries, greenhouses, and fruit and vegetable producers.

**County:** The TEMG program is one of many programs implemented by Extension staff through county offices. Each TEMG program is managed by a UT or TSU Extension agent who serves as the county coordinator. County support also is visible to volunteers because county governments typically provide substantial funding for support staff, operating expenses, equipment and office space. Because of this vital county connection, Tennessee Extension leadership design their programs to respond to county concerns and needs.

**Region:** UT Extension has three regional offices: Western, Central and Eastern. Each county office program (such as 4-H and Tennessee Extension Master Gardener) is supported by a regional UT Extension program director. To find out which UT Extension region your county is in, visit [utextension.tennessee.edu/office-locations-departments-centers/](http://utextension.tennessee.edu/office-locations-departments-centers/).

**State:** The TEMG program is one of the many Agriculture and Natural Resources (ANR) programs provided by the UT Institute of Agriculture through UT Extension. The state coordinator for the TEMG program is also the UT Extension residential and consumer horticulture specialist and is a faculty member in the Department of Plant Sciences.

**Nation:** UT Extension, and thus the Tennessee Extension Master Gardener Program, falls under the jurisdiction of the U.S. Department of Agriculture. As representatives of UT Extension, volunteers must follow federal guidelines and cooperate in reporting information as they serve the public.

### **Organizational Structure**

At the county level, the county coordinator, assisted by the local Tennessee Extension Master Gardener organization, coordinates local TEMG programs. Local TEMG organizations provide financial support, resource and program planning assistance, and work in close collaboration

with county Tennessee Extension personnel. The statewide TEMG program is coordinated through UT Extension by a state coordinator, who is a faculty member in the Department of Plant Sciences. The role of the TEMG state coordinator is to support and work in conjunction with county coordinators to provide educational programming, materials and consistent organizational guidelines throughout the state. The TEMG program also participates in regional, national and international Master Gardener events.

### ***Program Funding***

Funding for employees in county Extension office comes from the federal, state and county levels; the amount of funding support from government agencies varies by county. There is no specifically budgeted federal, state or local funding support for the Master Gardener program. Funding for the state and local TEMG program is entirely fee-based. Other funding sources could include grants, a Tennessee Extension Master Gardener gift account, or private donations and bequests. Fundraising is an increasingly important role for local and state Extension Master Gardener organizations.

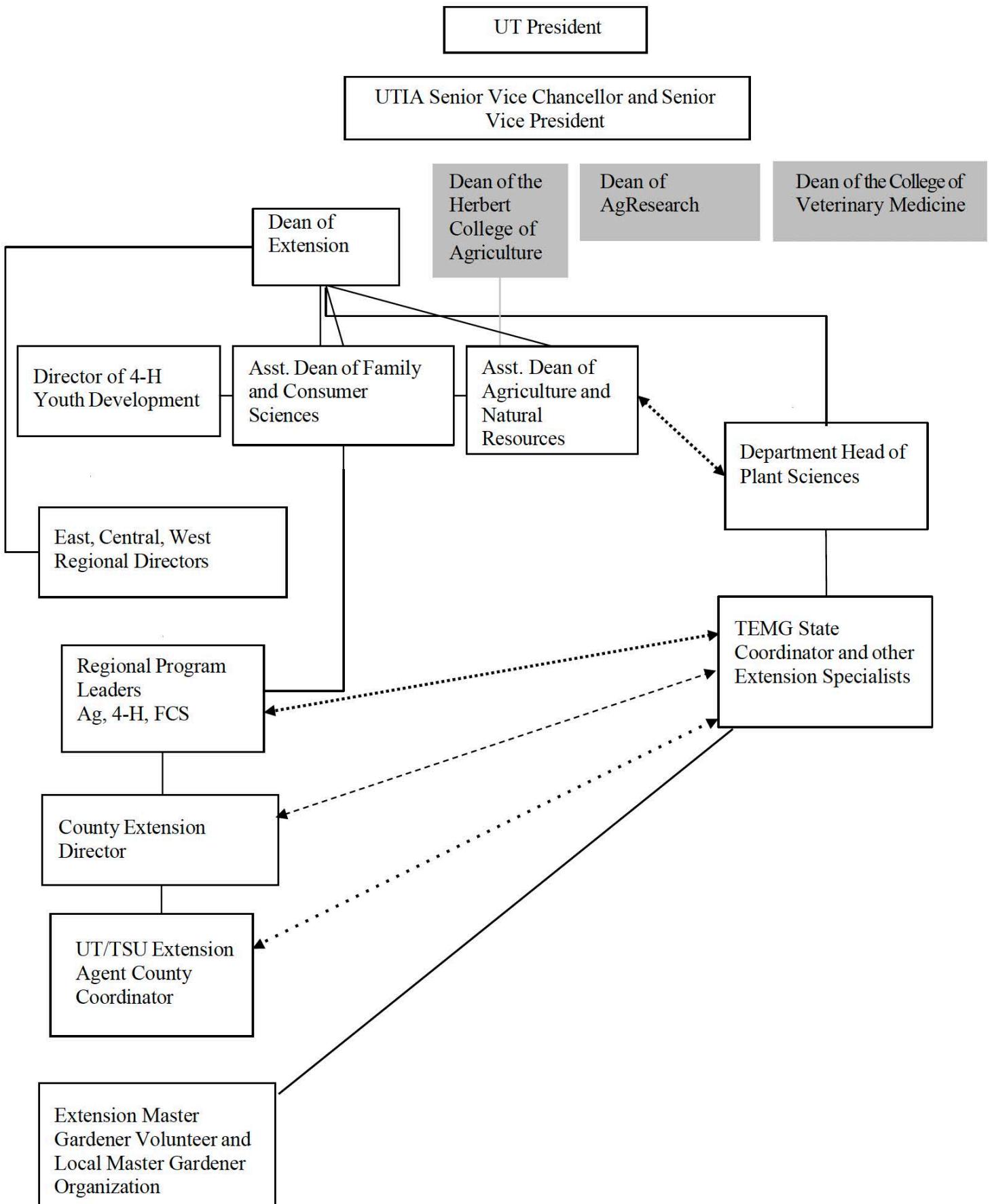
### ***Relationship to Other Programs***

Tennessee Extension Master Gardener volunteers participate with other UT Extension programs (4-H, Family and Consumer Sciences, Agriculture and Natural Resources), various federal agencies (Soil and Water Conservation District, NRCS), state agencies (Department of Natural Resources, Department of Ecology, etc.), county/city agencies (city parks, water quality and conservation agencies, waste management and recycling agencies, etc.), plus numerous local organizations and individuals (community garden clubs, schools, churches, nonprofit agencies, etc.). The scope of involvement varies by county and local Extension Master Gardener organization. Volunteers are encouraged to function as an educational resource for their own communities.

### ***Junior Master Gardener***

Junior Master Gardener (JMG) is a national youth gardening education program created and managed by Texas A&M University. JMG clubs or camps create learning opportunities for kids in the areas of gardening, nature, health, nutrition and the environment. The University of Tennessee is a state sponsor for the JMG program. Local leadership for the JMG program can be shared with the 4-H program and/or FCS agents and staff. JMG programs can take many different forms to fit the needs of a community.

Tennessee counties have used the JMG curriculum for summer camps, after-school clubs, and home-schooling groups. For more information about starting a registered JMG group, visit the JMG website at [imgkids.us](http://imgkids.us) or contact the TEMG state coordinator. Curriculum and workbooks may be purchased on the JMG website.



***Official Tennessee Extension Master Gardener Logo***

The official Tennessee Extension Master Gardener logo is shown below. The logo may also be used in either solid black or white. County graphics may be used to represent programs and projects within that county or multicounty area only but should be used in conjunction with the state logo. The state graphic may be adopted for county representation if desired.



***Official Slogan***

“Helping Tennessee Grow Better Communities”

## ***Section 2: Program Policies for Individual Tennessee Extension Master Gardener Volunteers***

### **Becoming a Certified Tennessee Extension Master Gardener**

#### **1. Complete an Official Tennessee Extension Volunteer Application**

Applications (UT Extension volunteer applications) must be completed and appropriate fees paid for the county UT Extension staff to carry out preparations for training classes. All volunteers must be adults and have a UT Extension volunteer application on file in their completed SUPER (UT Extension administrative site) to serve as a Tennessee Extension Master Gardener volunteer. Depending on the level assigned to the volunteer (which are based on interaction with minors), a volunteer will be required to complete certain sections of the application process. Additionally, the UT Office of Risk Management and UT Extension require completed applications for volunteers to receive university liability coverage. Volunteers are responsible for contacting their agent to update their contact information if changes occur as well as updating their profiles in the TEMG database.

- Level 1 Volunteer — Volunteer works under the supervision of Extension employee at all times and has no direct contact with minors.
- Level 2 Volunteer — Volunteer has occasional or intermittent direct contact with minors with no overnight access or responsibilities.
- Level 3 Volunteer — Volunteer has direct contact with minors with possible overnight involvement and has frequent contact for longer than two weeks with minors. (All Level 3 volunteers are required to have a background check every four years if they continue to volunteer with Tennessee Extension.)

Upon acceptance into the Tennessee Extension Master Gardener volunteer training program, adult volunteers are designated as Intern Extension Master Gardener volunteers. To become a Certified Extension Master Gardener volunteer, interns must complete all the following steps.

#### **2. Complete the Tennessee Extension Master Gardener Volunteer Training Course**

Tennessee Extension Master Gardener interns must complete a minimum of 40 hours of training as planned and provided by the local county coordinator in collaboration with collaborative training teams and the EMG workgroup. Attendance is required for all class meetings and workshops, with no more than two excused absences or 80 percent of the classes (excused absences can be made up under the direction of the Extension agent). Completion of course exams with an average passing score is required for certification.

#### **3. Complete the Required Intern Volunteer Service Hours**

Tennessee Extension Master Gardener interns must complete and document a minimum of 40 hours of approved volunteer service activities within one year of the end date of their training. Tennessee Extension county coordinators facilitate this process because all volunteers must be entered in the UT Extension SUPER system and be active TEMG volunteers before they will be able to register in the database. Hours recorded should be entered into the TEMG volunteer database located online at [temg.tennessee.edu](http://temg.tennessee.edu). All TEMGs must register and submit regular reports on activities in the TEMG database. Volunteers are responsible for requesting assistance in entering hours online if needed.

#### **4. Complete Continuing Education Hours**

Interns are also required to complete eight additional hours of continuing education in many counties. All recertifying Tennessee Extension Master Gardeners must complete eight hours of continuing education annually. The purpose of these education requirements is to keep volunteers involved and informed on group activities and new horticulture-related information and advances.

#### **5. Sign the Tennessee Extension Master Gardener Program Memorandum of Agreement**

This *Memorandum of Agreement* will be electronically signed annually through the password-protected TEMG database.

#### **Common Roles of Tennessee Extension Master Gardener Volunteers**

The TEMG program attracts of men and women from various economic, educational and geographic backgrounds, which is vital for local effectiveness. A varied team of volunteers indicates a good representation of UT Extension in the community and is a key reason TEMG can reach so many residents with valuable information and educational resources. Volunteer responsibilities should be designated with local project needs and individual interests, skills and abilities in mind.

The following activities are by no means a complete list but provide examples of how the Tennessee Extension Master Gardener Program operates in many communities. Many of the general activities listed below are completed in the context of Tennessee Extension Master Gardener service projects, which are discussed later.

- Answering home gardening and pest management phone calls or emails and helping visitors who come to the county Extension office.
- Teaching others in the community about consumer horticulture from landscapes to gardens.
- Compiling and organizing Extension newsletters and TEMG program materials.
- Organizing reference materials, publications and files for Master Gardeners to disseminate.
- Assisting the Extension agent with compiling volunteer service hours for all TEMGs in the county, entering hours into the TEMG website database.
- Coordinating or assisting with home and garden shows, county fairs, gardening information booths, problem diagnostic clinics, etc.
- Preparing displays, posters, advertisements or any artwork that benefits or represents the Tennessee Extension Master Gardener Program or UT Extension.
- Serving as special events coordinator.
- Organizing field trips.
- Writing articles for the local association newsletter.
- Photographing events and projects.
- Writing news articles (must be approved by county Extension agent prior to release).

- Working on research projects and reports to develop and disseminate information.
- Seeking grants under the supervision of the county Extension agent.
- Serving as TEMG group liaison (coordinating cooperative programs with other agencies).
- Example projects to participate in: Plant-a-row for the Hungry, Habitat for Humanity, county fair and community beautification projects.
- Organizing, researching, planning and presenting programs/classes to civic or garden clubs, schools, TEMG classes or meetings, conferences, botanical gardens, community colleges, etc.
- Serving as a speaker's bureau coordinator, project chair or program director.
- Assisting with the assembly of written materials and handouts, equipment setup, refreshments, test grading, etc.
- Organizing a mentor program (such as Bud Sprouts).
- Serving in any office, leadership function or on committees on the local or state level of the Tennessee Extension Master Gardener volunteer program.
- Assisting classroom teachers with gardening projects, school gardens or landscapes (involving students).
- Mentoring a Junior Master Gardener program or supporting 4-H horticulture or plant sciences projects in a county.

### Tracking Volunteer Service Hours

Volunteer hours should reflect the time spent supporting the mission of the TEMG program. The honor system is used to turn in valid hours donated to support the program's mission and each local community. The needs of the county or community and the mission of the TEMG program should determine how volunteer hours are spent to maximize local impact. Local projects are selected and approved by the county coordinator often in conjunction with the local MG association to meet local needs; however, projects must serve the mission of UT Extension and the Tennessee Extension Master Gardener Program.

TEMG Volunteer service examples	Educational program delivery	Hosting educational booths	Educational writing	Teaching workshops	Community service projects	Youth gardening camps
	Keeping records for association	Research for teaching presentations	Collecting evaluations	Scheduling volunteers for events	Trip organization	Database entry

Reporting volunteer service hours is essential in providing Tennessee Extension, the University of Tennessee and the USDA with data about the TEMG program's impact, progress and needs. Volunteer service hours are reported by local county TEMG service projects. Reporting hours invested in specific projects enables county coordinators to report impacts to local officials and justify local public investments in Extension. Likewise, similar volunteer projects can be assessed statewide to determine impact areas of TEMG volunteers across Tennessee. Under these projects, all service hours are reported in one category on the TEMG database website. Education hours are reported in a separate category.

Volunteer service may be carried out in projects that directly contact the public and in projects that support local TEMG or Extension programming without contacting the public. Local TEMG groups or associations may have guidelines for volunteers on how hours are distributed across projects or in specific activities within the projects. All annual volunteer hours must meet county Tennessee Extension Master Gardener program or association approval and be in accordance with local bylaws. Volunteer service and education must be reported in the TEMG database.

### **Tracking Continuing Education Hours**

Continuing education is critical to the success and effectiveness of TEMG volunteers and groups. Each year a minimum of eight contact hours of education are required for certified volunteers. These hours are completed by attendance and participation in educational opportunities approved by the county coordinator. These may include in-person training at local, regional and state meetings, Extension events and field days, and, in some instances, high-quality online educational resources. The county may also increase continuing education hourly requirements.

***Travel time and mileage to and from Tennessee Extension Master Gardener activities:*** Travel time to and from volunteer service activities may be counted in yearly service hours because this is time invested in service to Tennessee Extension. However, travel time may not be used to count toward continuing education hours because those eight hours are intended to be direct educational contact hours. Volunteers may record mileage to and from TEMG activities for tax deduction purposes and in the value calculation in the database, but it is not required.

### **The Importance of Reporting Volunteer Service Hours**

While volunteers in the TEMG program are required to report volunteer service hours and collect data, it is crucial to keep in mind that these numbers represent the lives that are changed through education and assistance in local communities. The benefit for the residents of Tennessee must always be kept in the forefront of our minds, while the importance of recording the numerical investments of time and resources cannot be overlooked. This balance of recording the impact with the heart of the Master Gardener mission is the "Power of Our Hours." The hours, mileage and contacts made are simply a way to quantify all the hard work and effort that goes into such a great program.

Our task of reporting is critical to the success and continued support of the TEMG program because quantifying time invested and the number of people reached through program activities are essential measures that demonstrate the worth of the TEMG program. The ability to document impact enables successful competition for funding that is critical to the program's

survival. TEMG volunteers should understand this local and statewide value in reporting their activities and time spent in service as well as the importance of maintaining program certification and liability coverage for volunteers through the university.

### **Recertification and Continuing Service and Education**

Each year after initial certification, Certified TEMGs must 1) complete a minimum of 25 hours of volunteer service activities approved by the TEMG county coordinator, 2) complete eight hours of personal continuing education (CE), and 3) electronically sign the annual *Memorandum of Agreement*.

Tennessee Extension agents and state specialists require TEMG volunteer information to complete critical year-end reports. County agents may request that volunteers enter their hours prior to December 31 in order to complete necessary reports. County TEMG groups' year-end varies; however, hours should be reported January 1 through December 31 to comply with UT Extension program planning.

TEMGs who have been inactive for a period of time are always encouraged to become active again in the program. Reactivation and reinstatement procedures are detailed below. Returning TEMG volunteers will be required to turn in recertification hours and education hours annually to regain their "Certified Tennessee Extension Master Gardener" title. Inactive time will not count toward 10-, 15-, 20- and 25-year statuses.

### **Levels of Participation for Extension Master Gardener Volunteers**

1. **Intern Extension Master Gardener Volunteer** — Participating in the 40 hours of training from UT Extension and beginning 40 hours\* of initial volunteer service and eight hours of continuing education (if required by the county coordinator and association or group).
2. **Certified Extension Master Gardener Volunteer** — Has completed 40 hours of volunteer service and any required additional education hours within one year of completing 40 hours of intern training classes.\*\* The Tennessee Extension Master Gardener Volunteer certificate is valid for one year. Recertification for volunteers who wish to maintain certified status should include an annual minimum of 25 hours\* of volunteer service, eight education hours, completion of the TEMG volunteer MOA and submitting the MOA to the county coordinator.
3. **Certified 10-, 15-, 20- or 25-year Tennessee Extension Master Gardener Volunteer** — A Certified TEMG who has provided 10 years of active service to the program is eligible for recognition based on the years of service. Name badges will reflect years of service and recognition will be given for every additional five years of certified service. Service statuses of 10, 15, 20 and 25 years require an annual 15 hours combined of volunteer and/or continuing education and signing of the annual TEMG volunteer MOA. To be eligible for these advanced service statuses, records of service must be accurate for recommendation and approval by the appropriate county coordinator. All records must be in line with the guidelines of the Tennessee Extension Master Gardener Program. Out-of- state years may be eligible for 10-, 15-, 20- or 25-year status if records are complete and meet the above criteria.

4. **Out-of-State Tennessee Extension Master Gardener Volunteer Transfer** — Accepting EMG volunteers from other states is possible using the following criteria:
  - a. Volunteers must complete the *Transfer Form* and provide proof of completion and enrollment in an out-of-state program with either a letter from their former EMG coordinator or their certificate.
  - b. Volunteers must audit the Tennessee Extension Master Gardener course organized by their local county coordinator.
  - c. Volunteers are allowed to miss a maximum of two classes.
  - d. Volunteers are exempt from taking class exams.
  - e. Volunteers must perform a minimum of 25 hours of recommended volunteer service activities within one year of the end of intern training.
  - f. Upon completing these requirements, out-of-state Extension Master Gardener volunteers receive a Tennessee Extension Master Gardener Volunteer Certificate and may purchase a Tennessee Extension Master Gardener name badge.
5. **In-State Tennessee Extension Master Gardener Volunteer Transfer**

Accepting EMG volunteers from other Tennessee counties is possible using the following criteria:

  - a. Volunteers must complete the Transfer Form and provide proof of completion and enrollment in a Tennessee county program in the TEMG database.
  - b. If currently an active TEMG volunteer, auditing the intern training class in the new county is encouraged but not required.
  - c. If currently inactive, auditing the intern training class and completing 25 hours of volunteer service are required to attain active status in the new county.
  - d. If the process of completing the transfer form reveals issues or concerns related to the reasons for transferring or unresolved issues in the former county, then an in person meeting between the previous and potential new agent coordinator as well as the state program coordinator may be required before the transfer is completed.
  - e. Upon completing these requirements, in-state Extension Master Gardener volunteer transfers may purchase a new Tennessee Extension Master Gardener name badge.
6. **Leave of Absence Status** — Certified TEMG volunteers who have completed at least one year of service may join this category if they are unable to complete the above annual requirements but plan to return to certified status in the future. Leave of absence status ensures that accrued volunteer service in the program will be able to be used in the future toward 10-, 15-, 20- or 25-year statuses. A Leave of Absence Form must be completed for county coordinator approval. This request is valid for one year and must be resubmitted if another year of leave of absence is desired. When able to return, a reactivation form must be turned in to the county coordinator for approval. Time during a leave of absence will not count toward VIP or 10-, 15-, 20- or 25-year statuses.
7. **Honorary Tennessee Extension Master Gardener** — An award given to those individuals who have shown overwhelming support for the organization but have not been through the program. Honorary Tennessee Extension Master Gardeners have no voting rights — the use of this title is strictly for symbolic purposes. The title “Honorary Extension Master Gardener” may not be used for personal gain.

\* Hours will not count unless they have been reported in the Tennessee Extension Master Gardener database.

## **Reactivation, Reinstatement and County Transfer Policies and Processes**

### ***Reactivation Policy***

Reactivation applies to previously Certified TEMG volunteers who wish to return from Leave of Absence status. They must have turned in the *Leave of Absence Form* prior to cessation of active volunteer service. To be reactivated, the *Reactivation Form* and signed TEMG volunteer MOA must be submitted to the county coordinator for approval. Then 25 volunteer service hours, eight continuing education hours, as well as payment of local association membership dues (if required), must be completed within one year for the volunteer to regain Certified Tennessee Extension Master Gardener status.

### ***Reinstatement Policy***

Reinstatement applies to previously Certified TEMG volunteers who wish to return to the program but did not take a leave of absence. To request to be reinstated, the *Reinstatement Form* and signed TEMG volunteer MOA must be submitted to the county coordinator. The reinstatement request must be approved by the county coordinator and the local TEMG association. If approved and it has been five or more years since the volunteer was a Certified TEMG volunteer, then auditing the intern class will be required. Following approval and auditing (if necessary), 25 volunteer service and eight education hours, as well as payment of local association membership dues (if required), must be completed within one year for the volunteer to regain Certified Tennessee Extension Master Gardener status.

### ***County-to-County Transfer***

TEMG volunteers who are certified and in good standing may transfer to another county TEMG group or association. The *Transfer Form* must be completed and turned in to the county coordinator of the group where the volunteer intends to transfer. After completing the transfer, the county will be changed in the database and volunteer service and education hours will begin accruing in the new county. Hours related to specific projects will remain in the historical files of the previous county.

### ***Code of Conduct***

The Tennessee Extension Master Gardener Program is an educational and community service program designed by the University of Tennessee to provide unbiased, research-based information to the gardening public. Community members and families across Tennessee place trust in UT Extension to provide quality leadership and education for both adult and youth participants. This opportunity to interact with and serve the people of Tennessee is a privileged position of trust that should only be held by those who are willing to commit to uphold behavior that fulfills this trust. Therefore, code of conduct guidelines have been developed to convey the expectations for volunteers, specifically those associated with the Tennessee Extension Master Gardener program.

As a Tennessee Extension Master Gardener volunteer, I will:

- Represent University of Tennessee Extension with dignity and pride.
- Respect all persons with whom I interact as a Tennessee Extension Master Gardener

(Extension personnel, fellow volunteers and the general public).

- Accept guidance and support from county, regional and state Extension staff while involved in the Tennessee Extension Master Gardener Program.
- Obey the laws of the locality, state and union.
- Respect and follow university, county and program policies and guidelines.
- Participate as a team member within the Tennessee Extension Master Gardener Program.
- Accept responsibility to promote and support other Tennessee Extension Master Gardeners in order to develop an effective county and state program.
- Conduct myself in a courteous, respectful manner refraining from profanity, harassment, disruptive behavior or abuse of any kind (physical or verbal).
- Provide a positive role model when working with youth.
- Comply with Tennessee mandatory reporting laws when working with youth.
- Comply with Equal Opportunity and anti-discrimination laws.
- Avoid illegal or inappropriate use of alcohol and other drugs.
- Respect and use chemicals, tools and other equipment according to recommended purposes.

The full code of conduct can be found at the web address below:

[tiny.utk.edu/EMGchart](http://tiny.utk.edu/EMGchart)

In addition to these guidelines developed for the TEMG program, it should be understood that TEMG volunteers are responsible to uphold UT policies for conduct (HR0508) and programs for minors (SA0575).

#### ***Use of the Tennessee Extension Master Gardener Volunteer Title***

The title of Tennessee Extension Master Gardener Volunteer is to be used solely within the framework of Tennessee Extension. Certified Tennessee Extension Master Gardener volunteers should identify themselves as such only when doing unpaid public service under the direction of the county coordinator. Volunteers may not wear their name badges while at work or while being paid for service. TEMG volunteers may not advertise their place of business during Extension-sponsored activities.

TEMG volunteers may not use their honorary title on business cards or other types of business advertisements or promotional material. Tennessee Extension is a source of unbiased, research-based information. It is important that no one associated with Extension, including TEMG volunteers, give the appearance of being involved in a commercial activity, have association with commercial products, or give implied Tennessee Extension endorsement of any product or place of business while involved in Tennessee Extension activities. Violation of this policy may result in an immediate withdrawal of privileges.

## ***Pesticide Recommendations***

When making recommendations that include the use of pesticides, all TEMG volunteers must follow current recommendations found in the various publications available from UT Extension. Use of other pesticide recommendations, conventional or organic, is not approved. When making pesticide recommendations, if more than one product is listed as satisfactory, each product should be recommended. Cultural problems and soil additives that are not specifically covered by UT Extension recommendations and publications should be recommended only after consultation with the county Extension agent or Extension specialist. Questions concerning commercial production of crops and pest management on such crops are always referred to local county Extension personnel.

## ***Guiding Principles for EMGs in Delivering Horticulture Information and Education***

1. Our efforts should always be designed to benefit individuals and communities in the area of consumer horticulture. While we understand that the topic of horticulture is connected to production agriculture, ecology, urban planning, human psychology and many other academic fields, our teaching must focus on horticulture concepts and practices in the realm of individual consumers. Maintaining this focus helps us to be effective in achieving our TEMG mission, and it keeps us from extrapolating idea and concepts outside our area of impact and expertise. How we practice consumer horticulture does affect the larger world, and it is our mission to promote best practices that minimize detrimental impacts and maximize positives. However, it is beyond the scope of the Extension Master Gardener program to promote opinions and doctrines of groups that may have other missions or agendas.
2. Our outreach and education must be based on trusted, high-quality information that is derived from sources that are rigorously peer-reviewed such as those from land-grant universities. Currently, there is an unprecedented array of research available, and determining the quality, reliability and applicability can be daunting. The role of Extension across our country is to rely upon agriculture researchers who both conduct their own research and disseminate the research of others for use by the general public. This information is distilled into digestible forms that enable Extension Master Gardener volunteers to share without having to read a vast array of science journal articles. This provides a consistent voice and position on a range of potentially controversial topics. Though there may be a scientific journal article that deviates from time to time, it is our goal to share perspectives that represent a consensus of many experienced agricultural researchers and educators.
3. Our teaching should be undertaken primarily to inform and educate rather than to convince or persuade. Our role is to share rigorously reviewed information that can be immediately put into use in lawns, gardens, landscapes, and residential areas. We have a responsibility to share how these topics connect to larger environmental topics but understand that sharing this information will not mean that our audiences all come to the same conclusion. We always want to be honest in recognizing there are some conflicting areas of data. Not all our volunteers or scientists completely agree, but we focus on sharing high quality and clear information (which could include sharing areas of disagreement among researchers) rather than on ensuring

our audience reaches a certain perspective or opinion. Because our role is to educate rather than persuade, we should be very cautious about the language that we use and avoid terminology or phrasing that seeks to instill fear, anger or any other emotion rather than conveying information.

### **Affirmative Action Policy**

The University of Tennessee is an EEO/AA/Title VI/Title IX/Section 504/ADA/ADEA institution in the provision of its education and employment programs and services. All qualified applicants will receive equal consideration for employment and admission without regard to race, color, national origin, religion, sex, pregnancy, marital status, sexual orientation, gender identity, age, physical or mental disability, genetic information, veteran status, and parental status.

### **Risk Management and Liability**

Tennessee Extension Master Gardeners are unpaid agents of the University of Tennessee. As a state agency, UT self-insures its general liability exposure. All Certified TEMG volunteers receive the benefit of liability coverage up to \$300,000 while acting in their role as TEMG volunteers. Each county Tennessee Extension office is required to register TEMG volunteers in the UT Extension SUPER system. State statute provides that the state may provide a defense for any agent of UT, including a volunteer, against whom claims are filed. However, individuals are only eligible for defense if they can prove they were acting within the scope of their UT duties and in good faith.

To be acting in an official capacity as a UT volunteer, a person must be:

- Currently enrolled as an active volunteer in SUPER as a part of the Tennessee Extension Master Gardener Program.
- Acting in good faith and in accordance with Tennessee Extension Master Gardener Guidelines.
- Engaged in activities that are planned, approved and carried out through UT Extension.

Volunteers are responsible for their own personal injury claims, because they do not have access to workers compensation or medical coverage for incidents occurring while volunteering. The liability protection discussed here is for volunteers in the event legal action is taken against them for events occurring while they were volunteering in an official capacity for UT.

To view the Risk Management and Liability Policy for UT volunteers visit:  
[riskmanagement.tennessee.edu](http://riskmanagement.tennessee.edu).

### **Conflict Resolution Process**

In the local TEMG program, conflicts do sometimes occur as they do in any organization. These often arise from personality differences or communication or expectation issues, but can also encompass more serious policy, legal or safety issues. Our commitment to creating and maintaining a positive environment for Extension personnel and volunteers to collaborate and support the UT Extension and TEMG mission necessitates that conflicts are resolved in a timely and appropriate manner. However, because of the range of conflicts that can occur, we have

outlined policies to deal with different types of issues. If issues arise between EMG volunteers that do not relate to EMG program goals or policies and do not involve members of Extension or the public, these matters can often be solved within the local MG association board or leadership (see Grievances of Individual Volunteers section 1 below). Because of the importance of our program in local communities and the state, it is necessary to include the county coordinator if the issue involves the program itself or its policies, members of Extension, or members of the community.

The process below is provided to outline the general manner in which conflicts are resolved in our TEMG program. It also provides the range of steps that may be taken to address conflict and deal with volunteers involved in these conflicts. However, it should be stated that the seriousness or time sensitivity of some issues may require action not outlined below.

As representatives of UT Extension, volunteers agree to abide by UT's policies and expectations as detailed above. If a volunteer's behavior is not acceptable or in the best interest of UT Extension, the volunteer program, or program clientele, a range of actions can be taken to correct the issue that can include reassignment, leave of absence or removal from the program.

### ***Phases of Conflict Resolution***

Resolution of an issue or conflict that involves the TEMG program, its policies or the community can only begin when the Extension agent coordinating the TEMG program in the county or local area is informed of an issue. If you are involved in a conflict with another volunteer or know of issues that are occurring in your local TEMG group, communicate those to your county coordinator so that they can be addressed and resolved. Keep in mind that this process is designed to address issues and conflicts that are related to the TEMG program and does not serve to settle individual issues between volunteers unrelated to the TEMG program (see the Grievances section below).

1. The first phase of conflict resolution focuses on verbal communication between the county coordinator and volunteer(s) to clearly explain the issue and needed steps to correct the situation. While it is common for some initial or follow-up conversation to take place by phone or email, it is important that the primary conflict resolution conversation take place in person. A volunteer leader or other UT personnel or administrators may be included if this is deemed necessary by the county coordinator. This communication should take place as soon as possible after seeing or hearing of an issue. Communication can be informal, but it needs to be clear and direct. A timeline for taking these corrective steps will be provided (in print or verbally as agreed upon by those involved). This conversation should always be conducted with the tone and intent of respectfully solving the situation. A clear first conversation is the best opportunity to correct issues with minimal disturbances.
2. The second phase of conflict resolution will only take place if corrective action was not completed in the timeline provided in the initial conversation addressing the issue. In these instances of issues that continue after being clearly addressed, the county coordinator (often in conjunction with other UT Extension personnel) may initiate a second verbal conversation or written communication. If written, the communication will come from the

UT Extension dean and will once again state the issue, necessary steps for correction and a timeline. Retraining, reassignment, mediation or a leave of absence for the volunteer(s) are all available as tools for resolution in this phase.

3. If the first and second phases of conflict resolution were unsuccessful, volunteer dismissal may be initiated. This step is not taken lightly by UT Extension and will be undertaken only after consultation of the county coordinator with the TEMG state coordinator and UT Extension administration up to and including the UT Dean of Extension. If deemed necessary by county, regional and state Extension personnel involved, the volunteer will be contacted personally by certified letter from the UT Extension dean outlining the reason(s) for dismissal and effective date of termination of certification and involvement with the TEMG program.

### **Grievances of Individual Volunteers**

The Tennessee Extension Master Gardener Program is a volunteer organization. As with most volunteer organizations, individuals are expected to work amicably together in accomplishing the mission of the program. If conflicts arise between an individual and the local organization, disputes should be settled within the organization by good faith discussion (with *all* involved parties) keeping in mind the goal of resolving the dispute. Extension personnel should be consulted if issues arise, and they may resolve the issues according to the mission and policies governing the university. All grievances should be resolved at the closest level of the complaint. The University of Tennessee/Tennessee State University will not attempt to resolve interpersonal disputes among volunteers that are not related to the TEMG program or university policy.

1. Volunteer concerns and grievances should be clarified at the earliest possible time and at the Master Gardener Executive Board (local) level and at the county Tennessee Extension office closest to the nature of the complaint. Every effort should be made to resolve such matters informally before official grievance procedures are initiated. The university is committed to the concept that volunteers are entitled to pursue their grievances without fear, restraint, interference, discrimination or reprisal.
2. For the purpose of this policy, “grievance” means a volunteer’s complaint about one or more of the following matters, which he or she has been unable to resolve with his or her managing county coordinator.
  - a. Work assignments or conditions of work which the volunteer claims violate a statute or university policy other than those prohibiting discrimination.
  - b. Unlawful discrimination (including claims of racial and sexual harassment).
3. Process for filing a grievance.
  - a. Grievance must be documented and filed with the county Tennessee Extension office within 15 working days of the incident.
  - b. Following documentation, a face-to-face meeting should be scheduled no more than 15 working days after the filing of the grievance.
  - c. The county director or regional director of the UT Extension office should then consult formal university human resources grievance policies and follow procedure.

## **Section 3: Program Policies for Local Tennessee Extension Master Gardener Organizations**

### **Role of Local Tennessee Extension Master Gardener Organization**

After volunteers complete TEMG intern training through the statewide, collaborative model and their local service to become Certified TEMG volunteers, it is common to either join or form (if they are the first class) a local TEMG group or association. Local associations function in conjunction with Tennessee Extension personnel to provide an organized relationship among individual volunteers, Tennessee Extension and the statewide TEMG program. All Certified TEMG volunteers must be affiliated with a county coordinator and group or association because it is through local groups that volunteer service is organized and recorded.

The county coordinator will serve as an adviser to all local groups or associations. The specific requirements for maintaining a relationship with the local group or association, such as a requirement to join the local TEMG association and pay dues each year or other criteria, are at the discretion of the county coordinator. All Certified TEMG volunteers, in addition to their affiliation with local groups and associations, represent the mission and policies of UT Extension and must act in accordance with the conduct policies presented above.

County organizations are community units supported by UT Extension and UTIA, offering educational programs, assistance and materials to all people without regard to race, color, national origin, age, sex, religion, veteran status or disability. This commitment to nondiscrimination should also be upheld by local collaborators of TEMG groups.

Local associations must register with the state program, and officers must sign an annual *Memorandum of Understanding*. This MOU is specifically for the local group to affirm understanding and agreement with the essential statewide Tennessee Extension Master Gardener program structure and policies detailed here and in the table on page 44. The local group MOU is unique from the individual volunteer MOA referenced above. A skeleton structure of suggested bylaws is available on the TEMG website. They may be adopted and embellished, but association bylaws may not be in conflict with TEMG program policies for either individual volunteers or TEMG organizations. The example bylaw structures indicate the TEMG program's standards and are *minimum requirements that may not be decreased or compromised*.

### **Local Leadership Structure**

Local TEMG organizational structures may vary somewhat, but basic duties for group leaders may include the following responsibilities. Some positions may share responsibilities with other positions; for instance, the vice president might also be the education program chair. The position description list below has been simplified from Robert's Rules of Order.

**County Coordinator:** Acts as adviser to the group on program and university policy and directs organizational programming to meet county Extension priorities and needs in accordance with the Tennessee Extension mission and program policies. While many decisions are made collaboratively between the county coordinator and the local MG group leadership, the county coordinator does have the final decision-making responsibility due to their position with Extension.

**President:** Presides at meetings, serves as official representative of organization, reports at each meeting, signs documents, makes position appointments according to bylaws, and works with secretary to prepare meeting agenda.

**Vice President:** Presides at meetings when the president is absent (includes creating an agenda with secretary), may be the president-elect, may be the program chair, coordinates the standing committees as assigned by the president.

**Secretary:** Works with the president to prepare the agenda, distributes the minutes to the members, sends out the call for meeting, prepares an annual report prior to the annual meeting.

**Treasurer:** Reports financial activities to the president and the group, manages finances according to the county and state policies and bylaws, makes sure funds are handled correctly, prepares required forms, budgets, audits and tax paperwork. Treasurer duties are outlined in more detail in the Financial Guidelines section of this document.

**Program or Project Chair(s):** Recruits speakers or volunteers for projects and programs; conducts regular committee meetings; prepares budgets, needs and funding for specific projects; and relays information and activities to the president, treasurer and communications network.

**Recordkeeper:** Assists the Extension county coordinator and/or office with compiling or entering volunteer service hours on the TEMG website. Reports member status to the county coordinator and president.

Leadership is responsible for submitting required documentation to the local and state Extension offices. Local officers are encouraged to contribute to TEMG policy by participating in the TEMG Regional Meetings described in Section 4.

## **Volunteer Projects**

The primary purpose of the Tennessee Extension Master Gardener Program is community education in the area of residential and consumer horticulture. To achieve valuable educational impact, volunteer activities are generally organized into specific projects. In addition to providing the means to have long-term impacts in the community, project work is often one of the most rewarding parts of being a TEMG volunteer because effects can be seen over time as a result of volunteer efforts. Before agreeing to begin or take on a project, TEMGs should evaluate the project using several key criteria.

1. Does this project serve the educational mission of Tennessee Extension and TEMG, and does it fit with the residential and consumer horticulture needs of the area?
2. Does the TEMG group have engaged volunteers, expertise, materials and funding to complete and sustain this project?
3. Is there sufficient community support and collaboration to enable the success of this project?

Keep in mind that TEMG events and projects are an important public relations tool for Tennessee Extension. The programs and projects should always be visible, well-kept and serve the general public. A TEMG program can quickly lose a positive reputation if projects are not maintained well.

Most TEMG beautification projects should be a partnership between the Extension office and the community and should incorporate an educational component. It is recommended that

beautification projects be funded by other organizations, such as city or county governments, chambers of commerce, corporations or utility companies. An ideal collaboration can occur when the community funds the project and the TEMGs provide expertise, management and outreach for the project without taking on the long-term responsibility for maintaining the site.

County-sanctioned projects are those that have been approved by the local TEMG organization through a specific proposal procedure. Some counties may sanction projects that others do not. Annually review sanctioned projects for adherence to the needs of the county and the goals of the program. Make sure that the projects provide enough work for all members to meet their volunteer service requirements. The work will be more rewarding if members feel they are instrumental in the success of a worthwhile project. Be sure there is as much variety as possible in project assignments and enable volunteers to change projects to maintain interest. Following are some guidelines for approving TEMG projects. Sample forms for projects including request and evaluation forms are located on the TEMG website.

### ***Project Guidelines***

- Appoint a Project Review Committee or some other internal group to guide the project selection and management process.
- Tennessee Extension Master Gardeners should avoid funding beautification projects, unless they are for county Extension offices or places where Master Gardeners meet frequently. They should also use caution in agreeing to ongoing maintenance of beautification sites because it can take the focus of the group away from education.
- Select enough projects to ensure that membership volunteer service hours are met.
- It is recommended that most projects be “ongoing” to maintain TEMG recognition.
- Group participation in sanctioned projects is recommended.
- Appoint a project chair for each sanctioned project.
- The project review committee should promptly notify applicants of approval or rejection.
- Each Tennessee Extension Master Gardener is responsible for reporting his/her hours worked on projects. Travel time to or from projects or when picking up project supplies can count as work hours.

### ***Project Chair Responsibilities***

- Meet with contact person regularly to discuss needs and funding for the project.
- Schedule workdays and committee meetings as needed.
- Inform Extension staff of all workdays and the progress of the project.
- Report project status at monthly meetings.
- Apply for beautification or Search for Excellence awards or other grants and awards if appropriate.

## **Planning and Evaluation**

Organizational effectiveness depends on proper planning and evaluation. Many volunteer organizations overlook this tool because they are too busy *doing* to think of *planning*. When plans are made and implemented by setting concrete goals, creating job assignments and volunteer work plans, evaluation is the final critical element to enhance the current and future project success.

Evaluation needs to be planned when the goals are set, so that data can be gathered while the program is in action. When volunteers are a part of the planning and goal-setting process, the evaluation will be clearer, and volunteers will understand its importance and its role in future planning.

Evaluation not only reveals the success of the program, it also furnishes evidence that the program is valuable and provides information on enhancing the value in the future. Use your evaluations to determine the impact your program has made in your community. Impacts are actions that create a change in practice or a better understanding, improve quality of life, and open doors to new audiences. They also help explain the program to paid staff, the community or the volunteers by providing the amount of money saved by the citizens or the number of people seeking and receiving service. All these aspects combine to present a convincing case for continuation and support. Evaluation should be meaningful and timely. Some events need to have rapid reporting, while others should be assessed after a given time (i.e., six to 12 months).

Project leaders should write an impact statement for their project and report the results online through the project evaluation.

### ***Sample Impact Statement:***

Northeast Tennessee Extension Master Gardeners hosted an invasive plant workshop in the Tri-Cities area. Thirty-five local residents learned how invasive species affect our natural environment and local ecology. Sixteen participants stated that they were not aware of the financial and environmental damage to state and national parks, natural water systems, and residential and commercial properties. Thirty-three attendants indicated that they understand the impacts of planting invasive plants and have pledged to select noninvasive plants in the future.

## **Annual Reports and Renewal Documents**

Annual reporting is important because it enables TEMGs locally and statewide to show impacts for their activities throughout the year. These summaries are valuable in reporting to county and state budgetary committees and legislators as well as nationally to the USDA. Reporting of interns trained and service and education hours completed are carried out by the county coordinator through the Tennessee Extension SUPER system. Service and education hours are calculated based on data entered by Tennessee Extension Master Gardeners in the TEMG database. If data are entered on a regular basis, agents and administrators have an accurate report of activities for each county group and individual TEMGs. TEMGs should have all of the current year's hours entered prior to December 31. Renewal forms and project summaries must be submitted by January 5 of the following year.

Annual reports and renewal documents are the responsibility of the coordinators, president, officers and

project leaders of the organization. Three documents are required:

1. Service and impact summary (typically a one-page summary of yearly training and outreach).
2. *Memorandum of Understanding* for the following year (see section “Memorandum of Understanding” on page 31).
3. Registration for Tennessee Extension Master Gardener association listing new officers and contact information.

## **Promotion and Public Relations**

Promotion of the TEMG program is essential in building a thriving organization. Promotion and public relations will affect how a county TEMG group grows, what projects it takes on, how these projects are funded, and who in the community benefits from these projects. Projects and accomplishments of TEMGs should be promoted regularly to increase interest in and respect for the program. They will be key in recruiting new members and in providing the resources necessary to complete projects in the community. Promotion also keeps TEMG connected to the communities that they serve and increases the awareness and utilization of the education provided.

- Keep the mission and vision of the TEMG program in mind. This mission of providing research-based education and information in residential and consumer horticulture to improve Tennesseans’ quality of life should always be promoted and highlighted.
- The association between the University of Tennessee and the TEMG program often lends respect to the program. At the same time, the TEMG program and its members are a reflection of the University of Tennessee, UTIA and a key connection between Tennessee Extension and the community. When promoting TEMG, Tennessee Extension should always be acknowledged for coordinating the program, and TEMGs should strive to represent the reputation of the University of Tennessee well.

## **Local Organization Logo or Graphic**

The state TEMG logo should be used on published materials to designate that events are affiliated with Tennessee Extension. County graphics may be used in conjunction with the state logo to represent programs and projects within that county only as long as it is used correctly. The state logo may be adopted for county representation if desired.

## **Communication**

**Local Communication:** Email and newsletters are the most popular distribution methods for local TEMG groups. Newsletters can be a very important tool for managing a TEMG program. The newsletters may serve as the primary form of communication among the executive committee, project committees, county coordinator and TEMGs. They also serve as a tool for acknowledging member achievements, notifying individuals of upcoming events, sharing gardening tips and advice, recognizing donations from other organizations or businesses, and

much more. However, a newsletter is only effective if members read it. Newsletters should be engaging, organized and easy to read.

**Local Websites:** Local organizations should do their best to communicate with the group. Master Gardener groups may obtain their own website domain or create pages to link to the UT Extension county website (under programs or Tennessee Extension Master Gardener). All sites or pages should be linked on the UT Extension county website and the TEMG state website. Notify the county coordinator of any new websites or domain changes to add to the state website. (Personal contact information and photos should not be listed or posted on a website unless permission has been received by an individual.)

**State Communication:** A statewide newsletter is published approximately six times a year with upcoming events, news and resources put out by the state TEMG program. Additionally, a TEMG listserv – a group email distribution list – is used to keep the group informed. Both systems operate as a “self-join and leave” service. Volunteers can also be removed from the list or add a new or different address.

To join the TEMG statewide newsletter, click the tab at: [mastergardener.tennessee.edu](http://mastergardener.tennessee.edu)

To view the archives or join/leave the TEMG list, visit [listserv.utk.edu/archives/tmg.html](http://listserv.utk.edu/archives/tmg.html).

### **Recruitment and Retention of Volunteers**

The TEMG program’s success is absolutely dependent upon volunteers. It is critical that recruitment be focused on prospective members who will complete their volunteer commitment to the county. By making the program rewarding to its members, experienced volunteers will be retained for many years.

### **Promotional Materials**

County Extension offices can order brochures, applications, posters and business cards to advertise the program via the TEMG website. These publications all have areas for local contact information. In local promotion, make sure to explore opportunities to connect with potential volunteers from underserved areas or groups that may be less familiar with the EMG program.

### **Members Recruiting Members**

Members recruiting members is an extremely effective method of finding new Tennessee Extension Master Gardeners. Members should invite prospective candidates to meetings, special events, workdays or tours. When possible, encourage active members to speak about the TEMG program to civic organizations, schools, garden clubs and church groups.

## **Mentors**

A mentoring program is recommended for each county. This process allows a Certified Tennessee Extension Master Gardener to interact directly with the new recruit on a personal level. These pairings should be made before the completion of training. The mentoring should continue until such time that the new member feels comfortable or until work hour requirements have been met. One-on-one mentoring can be successful, but it can also be intimidating for both current and new EMGs. Several EMG groups are now conducting what would be termed group mentoring by forming a “growth team” or similarly named group of volunteers who together engage new interns and connect them with the people and the projects of the local group.

The support provided should include:

- Phone calls/emails
- Personal visits
- Invitations to meetings and workdays
- Introductions to other members
- Specific help with training

## **Tennessee Extension Master Gardener State Awards**

**Search for Excellence** (SFE) is a recognition program for TEMG volunteer work throughout Tennessee and the nation. All volunteer work done by TEMGs is significant to their communities and UT Extension’s clients. SFE is designed to recognize outstanding group or team projects, not individuals who do outstanding work. SFE has several categories in which TEMGs can demonstrate their outstanding contributions to their communities. SFE applications and instructions are available online at the TEMG website. Awarded projects will be recognized at the following TEMG state conference. Tennessee Extension Master Gardener Search for Excellence award-winning entries can be submitted for consideration in the SFE awards at the International Master Gardener Conference.

**Outstanding Individual Extension Master Gardener** — Tennessee Extension Master Gardener groups or individuals can submit an application to recognize an outstanding individual volunteer. Submissions will be reviewed and evaluated by the same judging procedures as utilized for the statewide SFE awards, and individuals selected will be recognized at the following TEMG state conference.

**Outstanding Contributing Partner to the TEMG Program** — Tennessee Extension Master Gardener individuals or groups can submit an application to recognize an individual who has provided important assistance or support to the local or state TEMG program. This contributor could be a county coordinator agent, a member of local government or the horticulture industry who has been supportive of TEMG. They could also be a member of academia or Extension who has gone out of their way to support the TEMG program. Submissions will be reviewed and evaluated by the same judging procedures as those utilized for the statewide SFE awards, and individuals selected will be recognized at the following TEMG state conference.

## **Program and Financial Policy Overview**

This document will outline general guidelines for county/local programmatic and fiduciary responsibility in volunteer programs under UT Extension. The many volunteer groups across the state are essential elements to the success of UT Extension's programs. UT Extension has had a long, positive history with volunteer groups, and positive accountability will help maintain this relationship between UT Extension, volunteers and the citizens of Tennessee.

UT Extension has the responsibility to:

1. Conduct its program in such a way to maintain public trust and safeguard the positive image of the organization in fulfillment of the land-grant mission and the guidelines of the University of Tennessee system.
2. Provide the leadership and structure to support volunteers and Extension agents in leading county Extension Master Gardener programs to support the Extension mission and address local needs.
3. Provide a consistent and research-based intern training program and continuing education program to support horticultural knowledge and skills as well as leadership development for Extension Master Gardener Volunteers.

The Volunteer Group has the responsibility to:

1. Conduct the organization in a professional manner consistent with the Tennessee Extension Master Gardener program structure and the educational mission of the University of Tennessee Extension in coordination with county, regional, and state Extension personnel.
2. Participate in the Tennessee Extension Master Gardener statewide program as a local association outlined in the program guidelines in areas such as collaborative statewide intern training (synchronous or asynchronous), ongoing training events, conferences and positively engaging with program leadership and other local groups.
3. Accept responsibility for all federal and state laws and regulations pertaining to volunteer organizations set forth by University of Tennessee Extension.

## **Tennessee Extension Master Gardener Financial Guidelines**

This set of guidelines was created to help Tennessee Extension Master Gardener groups make informed decisions about their financial operations. The following guidelines were developed in accordance with UT Extension financial policies. It is recommended that each group designate individuals who have read and understood the following guidelines (this may include the treasurer, other officers and an audit committee) to assist in account-management operations. These guidelines are for local group funds and are separate from EMG intern training funds, which are county fee-based programs handled through county accounts.

1. A Memorandum of Understanding (MOU) between UT Extension and county TEMG groups has been created to ensure communication of these guidelines and university policy. Each group must submit a signed copy of the MOU to become a recognized Tennessee Extension Master Gardener group, and the MOU must be renewed yearly. It is essential that each Tennessee Extension Master Gardener group execute a Memorandum of Understanding with UT Extension and have a copy on file in the county Extension office and the office of the state TEMG coordinator. The MOU can be found on the

TEMG website. They are due to the TEMG state office by January 5 of each year. Groups that refuse to abide by the directives listed in the MOU will be unable to use the Tennessee Extension Master Gardener name, title and resources.

2. Tennessee Extension Master Gardener groups have the option of two types of basic operating accounts: A) independent checking account (non-UT account) and B) formation of a 501(c)3 nonprofit. Please refer to the table on page 36 for a general comparison of these financial options.
  - Independent checking account with a local bank – Tennessee Extension Master Gardeners are responsible for opening the account and obtaining a Federal Tax Identification Number (FTIN); maintaining group activities, records and tax information; and paying applicable fees. A FTIN can be obtained from the IRS. For more information on FTIN filing, visit the [IRS website](#).
  - Tennessee Extension Master Gardener funds should be kept in a financial institution in the name of the TEMG group. When opening an account, the club or organization will be required to provide a Tax Identification Number. Groups should apply for their own Federal Tax Identification Number (FTIN) from the IRS. All TEMG groups are considered tax-exempt educational organizations but are not allowed to use any UT tax ID numbers. An application for Federal Tax Identification Number (IRS Form SS-4) may be obtained from the IRS website ([irs.gov](http://irs.gov)). Volunteers should never use a Social Security number when opening an account, and no funds should be kept in any individual's personal account. FTIN should be substituted for an individual's information.
  - All volunteer units that have an average monthly balance of \$100 or more should have their funds in a financial institution. Some financial institutions will allow nonprofit groups to maintain an account that has minimum activity with no monthly service charge. Money not placed in an account should be held in a secure location, and detailed records of the fund should be maintained.
  - It is advisable to have at least two authorized signatures for the bank account. This allows access to the account even if one person is unavailable for an extended amount of time. The group also might consider requiring dual signatures for expenditures greater than a preset amount.
  - County programs with annual gross receipts less than \$10,000 may not be required to pay taxes. However, all groups are required to file the appropriate state and federal tax documentation to maintain their tax identification number and status. Consult the IRS and Tennessee Department of Revenue websites for forms and information.
    - TEMG groups can incorporate and seek tax-exempt 501(c)3 status (as an independent nonprofit tax-exempt organization outside of UT) and hold TEMG funds in an independent account (see table). The county TEMG group will be responsible for all applicable federal and state tax and legal compliance issues.

The 501(c)3 Master Gardener group must adhere to all UT Extension Guidelines and sign a yearly MOU.

- TEMG groups must have UT Extension county approval prior to seeking 501(c)3 status.
- TEMG groups must continually maintain all records and fees for tax-exempt status while adhering to University of Tennessee and UT Extension financial policies.

3. County TEMG programs may wish to receive private gift contributions. TEMG groups seeking to offer donor credit for gifts have two basic options for reporting of cash and non-cash charitable contributions: A) UT endowment deposit or B) independent nonprofit status with UT Extension county approval.
  - TEMG groups may deposit the funds into a UT endowment account. These will need to be set up through UTIA Advancement rather than through the local county office as they will be managed by the UT Foundation rather than UT Extension. Contact: [utiaadvancement@tennessee.edu](mailto:utiaadvancement@tennessee.edu)
  - The Tennessee Extension Master Gardener groups can incorporate and seek tax-exempt 501(c)3 status as described above.
  - Donors would not receive university donor benefits.
  - All funds raised in the name of the TEMG program belong to the Tennessee Extension Master Gardener Program and not to an individual or group of individuals. Because donors are allowed a tax deduction for their gifts, it is imperative that the funds be used only for appropriate and authorized purposes.
4. The administration of all Tennessee Extension Master Gardener groups will be in accordance with the organization's constitution, bylaws or other enabling documents and will be administered by a duly constituted governing body. The organizational bylaws may not be in conflict with UT Extension's mission or financial or personnel policies.
5. The financial activities and the resulting financial statement of all TEMG groups shall comply with all applicable federal, state and UT regulations.
6. UT reserves the right to request any financial documents for audits with appropriate notice.
7. Many groups find it useful to acquire and maintain certain tangible assets in support of the educational goals of the organization. This inventory list would include real property (land and buildings), equipment, tools, vehicles, etc.
8. Upon the dissolution of a Tennessee Extension Master Gardener group, the board of directors or officers shall surrender all funds to the sponsoring county Tennessee Extension agent or UT Extension county director.
9. Volunteers of UT Extension are afforded protection under the Federal Volunteer Immunity Act of 1997 and the state's Volunteer Immunity Act. The university considers the Tennessee Extension Master Gardener Program to be low risk for litigation. But, if a volunteer is sued and was acting in the capacity of the Tennessee Extension Master

Gardener, he or she most likely will be protected from liability under the current state and/or federal law. The volunteer will be responsible for his or her own legal representation and expense and will not be entitled to the University of Tennessee legal counsel's services. Volunteers must be properly registered with the university's Risk Management Office for any liability coverage. The Volunteer Protection Act of 1997 (VPA) provides that if a volunteer meets certain criteria, he or she has a defense to suit alleging simple or "mere" negligence and cannot be held liable for that alleged wrongdoing. In cases where the volunteer does not meet the Act's criteria, he or she may still enjoy some measure of protection as long as he or she has not engaged in conduct that is specifically prohibited.

## **Frequently Asked Questions**

### **1. Is there personal protection from liability while serving as a Tennessee Extension Master Gardener Volunteer?**

If you are volunteering at a Tennessee Extension Master Gardener program or event, are acting in accordance with conduct guidelines and have been registered as an active volunteer, you will generally be personally protected from liability by the University of Tennessee.

### **2. What are the details of this protection?**

The University of Tennessee is an agency of the State of Tennessee and is “self-insured” under the Tennessee Claims Commission Act, Tenn. Code Ann. §§9-8-301, et seq. The Tennessee Claims Commission Act covers certain tort liability for actual damages up to \$300,000 per claimant and \$1,000,000 per occurrence. As a registered “volunteer” doing work for the benefit of the University of Tennessee, the volunteer would have limited liability just as any “employee” of the university. However, volunteers do not receive worker’s compensation benefits afforded employees or any other benefits (health insurance, annual leave, etc.).

### **3. Are Tennessee Extension Master Gardener association funds protected from tax penalties and liability lawsuits?**

If Tennessee Extension Master Gardener association funds are maintained in the University of Tennessee financial system, then they are managed in a way that protects associations and members from tax liability and from legal action through liability lawsuits.

If Tennessee Extension Master Gardener funds are held and managed outside the University of Tennessee financial system, then association funds may have no guaranteed protection from taxation, penalties from improper tax filings, or protection from lawsuits arising from association programs and events.

### **4. Could Tennessee Extension Master Gardeners have personal financial liability for tax penalties or liability lawsuits if their association manages its funds outside the UT financial system?**

Outside bank accounts and/or 501(c)3 organizations are not protected or judgments limited by the Tennessee Claims Commission Act. Members and associates of these groups may be held personally liable or responsible for any judgment or tax liability of the group.

The University of Tennessee and its employees cannot advise on the level of organizational or personal liability present.

Associations should consult appropriate tax preparers and attorneys.

### **5. Does the financial management of a Tennessee Extension Master Gardener association affect the status of individual Tennessee Extension Master Gardeners?**

The Tennessee Extension Master Gardener Program has an educational mission and vision mandated by UT Extension. If individuals are acting in accordance with the code of conduct and carrying out the mission of UT Extension, then individual members are Tennessee Extension

Master Gardener volunteers affiliated with the University of Tennessee. Likewise, it is essential that Tennessee Extension Master Gardener associations be aligned with the mission of UT Extension and acting in accordance with Tennessee Extension Master Gardener Program guidelines. Support from county and state Extension personnel will be equal regardless of the financial management system of associations carrying out the UT Extension and Tennessee Extension Master Gardener mission.

Financial Management	Pros	Cons
Outside bank account(s) but association has not filed for 501(c)3 status	<ul style="list-style-type: none"> <li>• Reimbursement can be faster for members.</li> <li>• Fundraising may be simpler.</li> </ul>	<ul style="list-style-type: none"> <li>• Associations cannot receive tax-exempt status through UT.</li> <li>• Associations and members have tax liability.</li> <li>• Associations and members may have legal liability.</li> <li>• Contracts for events and programs cannot be managed through UT.</li> </ul>
501(c)3 organization	<ul style="list-style-type: none"> <li>• Nonprofit organizations receive tax-exempt status.</li> <li>• Reimbursement may be faster for members.</li> <li>• Fundraising may be simpler.</li> </ul>	<ul style="list-style-type: none"> <li>• Associations and members may have legal liability.</li> <li>• Contracts for events and programs cannot be managed through UT.</li> </ul>

## **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. A record system should be maintained that classifies and accumulates financial information in a logical manner. Either a software package such as Quicken, MS Money or a ledger system is generally necessary to accomplish this goal. For small organizations the ledger system would include a cash receipts journal, a cash payments journal and a general ledger.

## **Additional Guidelines for Outside Checking Accounts**

1. All checking account transactions should be recorded in the check register immediately. Entries should be as detailed as possible, showing income source/person paid, program and purpose.
2. The treasurer is responsible for maintaining the checkbook and financial records.
3. The organization's officers are responsible for ensuring appropriate tax and other legal documents are timely filed.
4. The bank account should be reconciled monthly when the bank statement is received. Account reconciliations and monthly statements should be presented at business meetings. A reconciliation report in full detail and an account balances report with transaction detail should be approved and filed with the monthly minutes. Any differences should be explained or corrected.
5. County TEMG groups should have two volunteers authorized to sign checks (i.e., president and treasurer).
6. Invoices or sales tickets should be verified as correct by the volunteer directly involved with the expenditure and then provided for reimbursement or payment.
7. The TEMG president and treasurer are responsible for sending annual financial report summaries to their county Extension office. The balances, as submitted, must be reconcilable to the account. Reports may be requested by the state program coordinator or UT fiscal personnel.
8. The minimum retention period for financial records is six years after reconciliation.
9. It is strongly advised that records be backed up electronically using a spreadsheet or money management or word processing program.
10. If dishonest behavior is suspected, report it immediately to the county Extension director. Volunteers should not initiate investigations on their own, nor confront the individual(s) suspected of wrongdoing.

## Recordkeeping Requirements: Income Receipts and Bank Deposits

1. Acknowledge all money received with a written receipt, preferably with a pre-numbered duplicate. The receipt should include the date, amount received, source of funds, whether cash or check, and who collected the money.
2. Income receipts generated by the University of Tennessee must be used when collections are received through a university account. Funds must be deposited into the county UT Extension bank account, preferably on the day that 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.
3. If a TEMG deposits funds that were collected from several people (i.e., conference attendants), one receipt may be written directly to that agent or county Extension office if documentation is attached to the receipt, listing individuals from whom the agent collected the money, a description of each collection and the amount collected from each individual.
4. If one member/representative turns in money collected from several people, one receipt may be written directly to that member if documentation is attached to the receipt, listing individuals from whom the money was collected and the amount collected from each individual.
5. At some fundraising events, it may not be practical to issue an individual receipt for each cash transaction. In these situations, funds should be deposited in total, with one receipt written to the Tennessee Extension Master Gardener committee in charge of collecting the funds. The receipt should contain an estimate of the number of contributors and the average contribution received from each. Example: Received from: Mary Smith, amount: \$245, for proceeds from Pancake Supper on October 30.
6. If any receipt is voided, the original receipt should be marked “void” and maintained with the office copy of that receipt.
7. All receipt books should be kept for a minimum of six years.
8. All income/receipts should be identified by source. While this information is recorded on the receipt, it is advisable to also record it on the check register beside the deposit entry. Any correspondence, check stubs, etc., should be placed in a file at the Extension office. All deposit information for a given year can be filed together if desired.
9. Each bank deposit slip should contain a listing of the receipt numbers contained in the bank deposit. An explanation should be recorded on the file copy of the deposit slip in any situation in which the receipt numbers are not reported in sequence.
10. In the event a deposited check is returned for insufficient funds, the county Extension director or designee shall contact the payer (person on whose bank account the returned check was drawn) and request payment. Upon cash payment of the original amount of the check plus any incurred bank charges and expenses, the check should be returned to the payer. A receipt for the cash received must also be written to the payer. The receipt should

include the original check's number and date written. Records should indicate that the original deposit should be voided, and a new deposit should be made, noting any additional charges or expenses received as a separate income category. These transactions should also be noted in the following month's report to the TEMG group. In the event the payer declines to make good on the returned check, the county director may consult his/her regional director and the UT Extension Dean's Office.

11. All income/receipts should be identified by source and restrictions, if any. While this information is recorded on the receipt, it is advisable to also record it on the check register beside the deposit entry. Any correspondence, check stubs, etc., should be placed in the office file.
12. Funds should be separated into different categories, such as membership dues, conferences, newsletter, etc., for proper accounting and reporting.

### **Recordkeeping Requirements: Expenditures**

1. When a check is voided, the check should be marked "void" and attached to the check stub, and the signature section of the check should be removed. The check should also be voided in the file.
2. Effort should be made to contact recipients of checks outstanding for more than six months. If the original check is lost, the TEMG president may issue a new check if a "stop payment" is placed on the original check. Checks outstanding for greater than one year are turned over to the State of Tennessee as unclaimed property. Checks for which a stop payment has been placed should be voided. The reconciled balance will not change, however, as the check would not have cleared through the reconcile process. Voided or stop payment checks should be noted on the original check stub and in the following month's report.
3. The TEMG group maintains a record documenting to whom each award was given, the address of each recipient, and a description of the award given to each participant. Awards are limited to less than \$600 annually or must be paid through a restricted fund.
4. Extension employees may not receive awards or payments of any nature from UT Extension bank accounts.

### *Sales Tax*

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. Retail sales to the federal government, the state of Tennessee and its political subdivisions, or qualified institutions (churches, nonprofit schools, hospitals, nursing homes and orphanages) are exempted from state sales tax.

The sales tax exemption letter may only be used by university employees and payment must be made via a university check or procurement card.

### *Treasurer Duties*

The duties of the treasurer are to accurately report the financial activities and manage the account according to the UT policy and county TEMG bylaws. Treasurers should be involved in the development and maintenance of budgets, auditing and recording the county books, submission of the signed Memorandum of Understanding, and completing the appropriate tax forms. The MOU should be sent to the state Tennessee Extension Master Gardener coordinator's office by January 5. Treasurers are also responsible for providing financial report summaries to their county Extension office.

### *Treasurer's Report*

The treasurer will be asked to report the group's financial activity at every business meeting. A treasurer's report should include:

1. Balance on hand at the beginning of the reporting period
2. Receipts of income (money that came in)
3. Receipts of expenses (money that went out)
4. Balance on hand at the end of the reporting period

The monthly treasurer's report does not need to be approved, adopted or accepted by the organization; it is for informational purposes only.

### **Tennessee Extension Master Gardener Budget**

The treasurer should work with the financial committees to create and maintain the budget. Create a budget estimate at the beginning of the year. Estimate reasonable amounts expected as income, set project goals for the year, and decide how that money should be spent. You may want to request a list of prioritized needs from each project committee for better planning.

The budget should be presented to the executive board and approved according to the county bylaws. Once the budget is approved, expenditures of specific amounts (within the budgeted amount) should not need to be approved.

Treasurers may use the peer audit reports to conduct their own audits. The purpose of the peer audit is to keep more than one person informed about the financial activities of the group. The peer audit should be treated as a double check and can offer the opportunity for correction before final submission. A peer auditor will certify the accuracy of your reports.

Keep a treasurer's notebook with these items:

- Bank statements, checkbook registers and bank books
- Treasurer's journal
- Tax forms and FTIN
- Minutes of the meetings
- Adapted budget(s)

- Report of audit committee or audit(s) from previous year(s)
- Periodic and annual reports
- Bylaws and other rules
- Financial policies for Tennessee Extension Master Gardener groups
- Inventory sheets

## Section 4: Tennessee Extension Master Gardener Organization at the State Level

### Tennessee Extension Master Gardener Workgroup

#### *Roles and Responsibilities of the Workgroup*

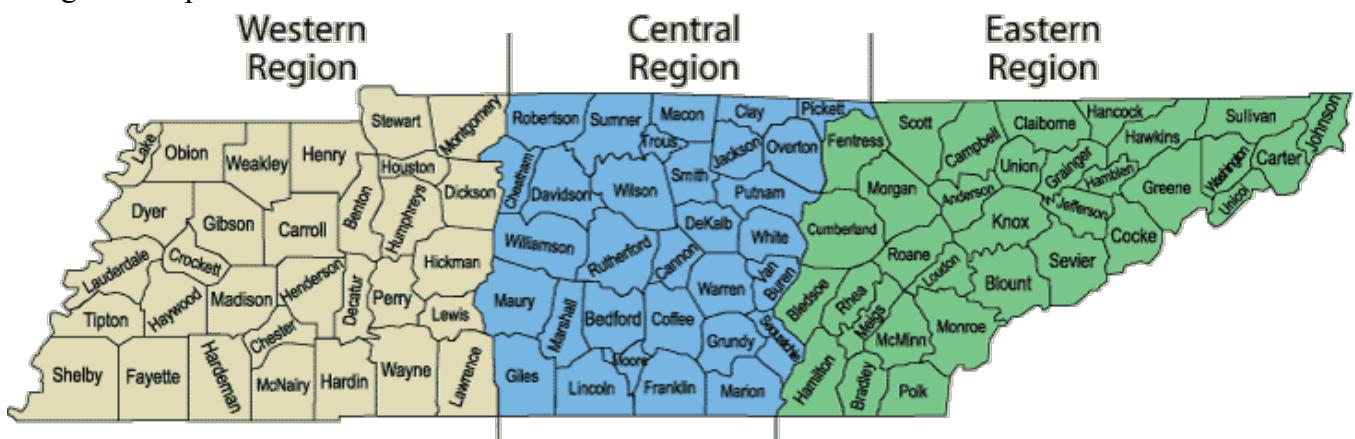
The TEMG workgroup functions to develop priorities and guidelines for the program and ensure that needed resources are available to both county coordinators and TEMG volunteers.

Additionally, the workgroup is tasked with providing outcome indicators by which the program is evaluated and in proposing training events in critical areas of need for agents and volunteers. It is through the workgroup that evaluation tools, educational materials and educational opportunities will be identified, developed and disseminated to county coordinators and volunteer groups throughout Tennessee.

The responsibilities of the workgroup are both to guide the TEMG program administratively and to determine key needs in subject areas and prepare the program to meet the challenges of the future. It is critical in both of these areas to involve skilled, engaged and experienced Extension personnel as well as TEMG volunteers from across the state in decision making and planning.

#### *How Are Members of the Workgroup Determined?*

Workgroups may involve a range of UT and TSU employees as well as citizens and Extension volunteers and members of related businesses and industries. The workgroup must include one ANR/CED Extension agent and one area/state ANR/CED Extension specialist. Extension personnel apply for membership, but the invitation to join as a member of the workgroup is contingent upon leadership team and supervisor approval. After approval to become a member of the workgroup, university and Extension personnel will agree to an initial two-year workgroup term of service and can reapply for membership after that initial term. Additional members can be added to the workgroup at any time and can include non-Extension employees and Tennessee residents. Selection of TEMG volunteer members of the workgroup is described below in the Regional Representatives section.



## How Do TEMG Volunteers Interact with the Master Gardener Workgroup?

### 1. Regional Planning Meetings/Conferences

Regional (as defined by UT Extension regions above) planning meetings are often held at TEMG conferences and events or at UT field days or other events in the area. These meetings are open to all certified EMGs and are informal gatherings to discuss needs and issues in the state and in local groups and to provide input to the state program through the TEMG workgroup and state coordinator. Regional planning meetings typically include:

- Information on upcoming regional, state and national Extension Master Gardener events
- Planning for upcoming regional events
- Information on any changes or potential changes to TEMG policies, procedures or guidelines
- Discussion of local TEMG group current needs and concerns
- Opportunity for networking for volunteers from different groups and associations

Regional planning meetings are designed to provide an open forum for all county associations. All county associations can send officers or designated attendees from their county. In voting for election of representatives, each group will have one vote. Any Certified TEMG volunteer in good standing can attend and participate in regional planning meetings, workshops and events. If any voting decisions are required, each local TEMG group or association has an official seat and vote in elections (handled by the president), but many members from each group can attend meetings.

### 2. Regional Representatives

Each of the three regions will elect a regional representative who will work with the TEMG workgroup. These three representatives will serve a three-year term. Every third year at a regional planning meeting, a new representative will be elected. New representatives should be able to work with the outgoing representative and understand the duties of the position.

Regional representatives will serve as the connection between the regional MG groups and associations and the TEMG workgroup. They will interact with TEMG groups in their region throughout the year. All three regional representatives will meet with the state coordinator and TEMG workgroup to discuss the program and assist in planning meetings.

The regional representatives are charged with the following tasks:

- Serve as a communication connection between TEMG workgroup and TEMG volunteers across the state.
- Deliver needs, concerns and ideas from their region to the TEMG workgroup.
- Assist with planning and leading regional planning meetings and/or conferences and workshops.
- Work with the Tennessee Extension Master Gardener workgroup and state Tennessee Extension Master Gardener coordinator to identify and achieve residential and consumer horticulture educational goals in Tennessee.

## Tennessee Extension Master Gardener Endowment

The TEMG Endowment Fund was developed to support the statewide TEMG program. Gift funds will be used specifically to support the development of intern training programs, advanced training and educator opportunities, and other training and education events. Anyone interested in offering financial support for the Tennessee Extension Master Gardener Program should contact Natalie Bumgarner at 865-974-7324 or [nbumgarn@utk.edu](mailto:nbumgarn@utk.edu) or Tom Looney at 865-974-8622 or [tlooney@utfi.org](mailto:tlooney@utfi.org) for more information. Individual TEMG volunteers or Tennessee Extension Master Gardener county groups may support the Endowment.

## References

Bobbitt, V. 1997. The Washington State University Master Gardener Program: Cultivating Plants, People, and Communities for 25 Years. *HortTechnology* 7(4). [doi.org/10.21273/HORTTECH.7.4.345](https://doi.org/10.21273/HORTTECH.7.4.345)

Independent Sector. 2021. Independent Sector releases new value of volunteer time of \$28.54 per hour. [independentsector.org/blog/independent-sector-releases-new-value-of-volunteer-time-of-28-54-per-hour](https://independentsector.org/blog/independent-sector-releases-new-value-of-volunteer-time-of-28-54-per-hour)

<p>Together, the state and local Tennessee Extension Master Gardener programs endeavor to:</p> <ol style="list-style-type: none"> <li>1. Develop and promote educational opportunities and programs that support the educational mission of Tennessee Extension in local communities.</li> <li>2. Support EMG volunteers as partners in planning, implementing and evaluating EMG programs in their counties, cities, and communities.</li> <li>3. Provide high-quality, consistent intern and ongoing training to support knowledge, retention, and impact both locally and statewide.</li> <li>4. Provide opportunities for learning, service, leadership and recognition for volunteers.</li> <li>5. Provide leadership to support local groups, volunteers, and agents in aligning with program goals, resources and guidelines.</li> </ol>		<p><b>Tennessee Extension Master Gardener Program overall structure and policies</b></p>	<p><b>Intern training and foundational Leadership and Applied Research Training</b></p>	<p><b>Local educational programming</b> to equip and engage EMGs</p>	<p><b>Local outreach</b> and educational service projects to educate stakeholders</p>
	<p>State Extension Master Gardener Program and EMG Workgroup</p>	<p>Develop program structure and guidelines using agent coordinator and volunteer feedback and in consultation with UT Extension leadership.</p>	<p>Develop and build curriculum and consistent training models for intern training and formal continuing education on leadership (201) and applied research (301).</p>	<p>Provide research-based resources that support local education and training.</p>	<p>Provide the framework for educational and outreach areas to support local impact and realistic expectations.</p>
	<p>County Agent EMG Coordinator</p>	<p>Attend yearly coordinator in-service and provide feedback on programs and guidelines to the TEMG program leadership and EMG workgroup.</p>	<p>Teach crucial interactive intern training components to build engagement and facilitate the application of content in a way that supports your local outreach.</p>	<p>Work with local group to plan CEU events that meet local needs and be the communication link between your group and Extension colleagues to ensure win-win collaborations.</p>	<p>Lead and oversee local horticulture outreach conducted by volunteers and provide feedback, as well as collaborative support to EMG program leadership/workgroup for needed resources and training.</p>
	<p>Local EMG volunteers as a part of local group/association</p>	<p>Work with agents to implement guidelines and provide feedback to EMG program leadership and MG workgroup.</p>	<p>Support intern training by engaging with local agent coordinator on interactive and service focused elements of the consistent training model.</p>	<p>Work with local agent coordinator to develop and conduct CEU events that meet local needs.</p>	<p>Plan and conduct impactful community outreach in collaboration with the local agent coordinator to support the positive image of the TN Extension system and the EMG program.</p>



UTIA.TENNESSEE.EDU

Real. Life. Solutions.<sup>TM</sup>