

Spending Guidelines

Federal Smith Lever (FSL Funds)

Allowable Expenditures

1. Advertising
 - Recruitment of personnel
 - Procurement of goods & services
 - Disposal of scrap or surplus materials
 - Other specific purposes necessary to carry out Extension work
2. Payroll & fringe benefits
3. Pre-Agreement costs (with written permission)
4. Travel (no foreign travel)
5. Taxes
6. Moving costs (must stay with State Extension Service one year)
7. Honorariums
8. Exhibits at fairs
9. Utilities
10. Purchase of uniforms
11. Meals
 - Continuity of meeting
 - Official Function Form

Unallowable Expenditures

1. Purchase, erection, preservation or repair of buildings
2. Purchase or rental of land
3. Individual membership fees/professional dues
4. Printing or distributing reports of other organizations
5. Distributing seeds, fertilizers, food or other materials to clientele (gifts)
6. Travel or other expenses of members of 4-H clubs (except National 4-H Conference, etc)
7. Volunteer expenses
8. Feeding & caring for 4-H club members' animals
9. Musical entertainment
10. Advertising for commercial firms
11. Patenting or copyrighting materials
12. Tuition remission
13. Donor solicitation expenses
14. Plaques & awards
15. Logo items
16. Promotional items
17. Professional Association Conference expenses
18. Appliances

County Carryover (PR02289)

Allowable Expenditures

****** Expenses on this fund MUST be in support of county programming such as:**

1. Educational & office supplies
2. Computers
3. Travel
4. Salaries & Benefits
5. Meals for meetings
 - Must meet “continuity test”
 - Must complete Official Function Form

Unallowable Expenditures (Unless prior approval is received)

1. Expenses related to building maintenance
2. Expenses related to building improvements
3. Capital Items
4. Expenses NOT directly related to the support of county programming

State Treasury Appropriation Reimbursed by State

Allowable Expenditures

1. Salaries
2. Fringe benefits
3. Normal maintenance & operations expenses (02)

Unallowable Expenditures

1. Plaques & awards
2. Logo clothing
3. Promotional items
4. Individual membership fees/professional dues
5. Professional Association Conference expenses
6. Appliances
7. Professional Development Travel (09)
(Workday expense reports with a business purpose of Conference Attendee)

**All Other Funds
Programmatic Revenue
Indirects
County Cash Accounts**

Allowable Expenditures (Required to follow state purchasing regulations)

1. Normal maintenance & operations expenses
2. Travel
 - For employees, must be processed through Workday. Cannot pay by county check.
 - Professional Association conference travel allowed
3. Office supplies
4. Demonstration supplies
5. Meeting expenses
6. Postage
7. Plaques/trophies/awards (<\$150)
8. Gifts (non-Extension personnel only & <\$100)
9. Logo clothing
10. Meals with an Official Function Form
11. Individual membership fees/professional dues (With supervisor approval. (Must complete Employee License/Certification or Membership Justification form))
12. Promotional items
13. Appliances

Unallowable Expenditures

1. Checks written for cash
2. Travel directly from County Cash Accounts
3. Payroll/salaries/fringes paid from County Cash Accounts
4. Gifts to Extension Personnel
5. Expenditures that circumvent normal State purchasing regulations
6. Personal Expenditures

Grants

Reference grant agreements for restrictions & allowable budget categories.