

UK Cooperative Extension Service

Policies, Procedures & Guidelines

D.22

Program Support Funds

- I. Purpose
 - a. Many county Extension budgets include funds for program enhancement. All program areas should have allotted equal amounts of funds for these purposes. Extension agents should prepare an annual budget for the allocation of these funds. Funds for program support can be expended only after Extension workers submit receipts for legitimate expenses.
- II. Policy
 - a. Program support funds should be equally appropriated for each agent. Extension agents are responsible for the management of their program funds.
 - b. Program support funds may be appropriated for program assistants, and should also be equally appropriated for each assistant, based on local needs. Program assistant and Supervisor are responsible for the management of these funds.
 - c. Agents should develop a budget for use of program support funds and present it to the County Extension Council during the formation of the county budget and to the Area Extension Director.
 - d. Itemized expenditure of funds must be submitted to the Extension District Board, with detailed receipts for all expenses kept on file.
 - e. Program support funds may be used for program expansion such as supplies for demonstrations and equipment used to expand a program. Examples might include purchase of “packaged” programs for use in the county, visuals, digital cameras, videos, reference books, curricula, etc.
 - f. Program support funds should not be used to replace funds needed by program councils (i.e., 4-H, Extension Homemakers, Agriculture Advancement Council). Program Councils should have an annual budget and internal audit of funds.
 - g. Program support funds should not be used for expenses which benefit an individual such as a camp scholarship, but can be used for leader training materials and leader workshop expenses. If an individual leader receives funds for training, it would be expected that the leader repay with volunteer time spent in the county program, or refund any expenses received.
 - h. Program support funds should not be used for salaries, payments, bonuses, or gifts to individuals, whether an employee, volunteer, or client.
 - i. Program funds cannot be carried over to the following fiscal year.
 - j. Fiscal coordinator or county manager will assist employees in annual reporting of funds expended.