

Guidelines for County Financial Operations for Master Gardener Groups



DIST-05



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Master Gardener Volunteer Groups

There are several volunteer organizations and groups that are organized by and support the educational mission of the University of Arkansas Cooperative Extension Service. These groups function under the advisory leadership of one or more of the professional staff and work within the parameters assigned to assist in carrying out this educational mission.

Although this process has been in place for many years, and certain financial guidelines have been communicated to each organization, this document will outline general guidelines for fiduciary responsibility in volunteer groups, and give specific information needed by each individual group.

The University of Arkansas Cooperative Extension Service has a responsibility to:

- (1) conduct its programs in such a way to maintain the public trust and safe guard the positive image of the organization;
- (2) provide training opportunities for volunteer groups to conduct their financial affairs using sound accounting principles, with understanding of the tax laws governing tax-exempt organizations; and
- (3) accept certain fiduciary oversight responsibilities for these volunteer groups, including reviewing audit reports and providing a place where certain financial records can be kept.

The Volunteer Group has a responsibility to:

- (1) conduct its organization in a professional manner consistent with the educational mission of the University of Arkansas Cooperative Extension Service;
- (2) accept compliance responsibility for all federal and state laws and regulations pertaining to volunteer organizations;
- (3) adhere to all civil rights laws, including open access to membership and programs; and
- (4) obtain funding from various sources and dispense the funds in support of Extension's educational mission.

The many volunteer groups across the state are recognized as essential elements to the success of Extension's programs. The University of Arkansas Cooperative Extension Service has had a long positive history with volunteer groups, and it is the University's intent to continue these very important associations. All volunteer groups associated with the University of Arkansas Cooperative Extension Service are expected to adhere to the above terms and to the guidelines found in this document.



I. Financial Guidelines for Master Gardener Groups

1. It is essential that each county Master Gardener group execute a Memorandum of Understanding with the Cooperative Extension Service and have a copy on file in the office of the Associate Vice President for Agriculture-Extension. The Memorandum of Understanding template can be found online at <http://intranet.uaex.edu/policy/SystemManagement/MG/MOUMGGeneral.pdf> and <http://intranet.uaex.edu/policy/SystemManagement/MG/MOUMG501C3.pdf>.
2. The Master Gardener groups that normally have gross annual receipts of not more than \$5,000 are generally not incorporated nor is it necessary to file for 501(c)3 tax-exempt status. The Master Gardener groups that normally have more than \$5,000 gross receipts annually or accept charitable gifts or grants have the following options to organize:
 - A) The Master Gardener groups can deposit the private funds into the Agricultural Development Council (ADC) of the University of Arkansas Foundation, Inc., a 501©3 entity. The Master Gardener groups will not incur overhead/administrative fees if they deposit into the ADC.
 1. Ineligible Funds
 - a. Deposits of federal, state or other public (appropriated) funds in the ADC are prohibited.
 - b. Gifts/grants of private funds for research or educational purposes in which control over the use of research, information, product, proceeds or other property generated from the use of these funds vests in any degree with the donor/grantor (either by terms of the gift/grant agreement or by subsequent action of the donee/grantee or his/her designee) are not eligible for deposit into the ADC.
 2. Eligible Funds
 - a. Gifts/grants without restrictions may be deposited into the ADC. Whereby, the funds are fully discretionary and do not have any ancillary agreements, oral or written, with donating/granting entity stipulating how the funds will be used.
 - b. Some private gifts/grants that do have restriction may be deposited into the ADC. As long as all research, information, product, proceeds and other property generated from the use of these restricted-use gifts are non-proprietary and control of such research, information, product, proceeds, and other property vests solely in the Master Gardener program through the ADC.

For deposit of restricted-use gifts/grants into the ADC, a completed Memorandum of Agreement form must be completed in full. Link to website for form:

http://division.uaex.edu/ADC_Guidelines/default.htm#II.f.

A donating entity may submit their own standard grant-in-aid or gift application in substitution of the ADC Memorandum of Agreement. In the event that a substituting document is used, the Vice President for Agriculture is the official authorizing signatory for agreements affiliated with funds to be deposited into the ADC.

- c. Master Gardener program revenue other than gift revenue may also be deposited into the ADC. Such nongift revenue includes, but not limited to, registration for training, proceeds from fundraising events and revenues generated by use of ADC funds.
 - B) The Master Gardener groups can deposit funds into their county Extension bank account, which also qualifies as tax-exempt. This money would be held in a Master Gardener fund within the account. Grants are not allowed to be deposited into the county Extension bank accounts, but may be administered through the grants department of the Cooperative Extension Service.
 - C) The Master Gardener groups can incorporate and seek tax-exempt 501(c)3 status. The groups 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 the Cooperative Extension Service guidelines and sign a memorandum of understanding. The Memorandum of Understanding template is located online at <http://intranet.uaex.edu/policy/SystemManagement/MG/MOUMG501C3.pdf>.
3. All funds raised in the name of Master Gardeners belong to the Master Gardener program, and not 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. Master Gardener funds should be kept in a financial institution in the name of the Master Gardener group. When opening the account, the club or organization will be required to provide an Employer Identification Number (EIN). Application for Employer Identification Number (IRS Form SS-4) may be obtained at the IRS web site – <http://www.irs.gov/>. Volunteers should not use a social security number when opening the account, and funds should not be kept in any individual's personal account.
 5. The administration of all Master Gardener groups will be in accordance with their organization's constitution, bylaws or other enabling documents and will be administered by a duly constituted governing body.
 6. The financial activities and the resulting financial statements of all Master Gardener groups should be conducted in accordance with generally accepted accounting principles. (See Appendix I: Maintaining Auditable Records.)



7. 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 non-profit 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 fund use should be maintained.
8. 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 time. The group also might consider requiring dual signatures for expenditures over a pre-set amount.
9. A year-end financial statement, inventory and audit report should be prepared by the appropriate officer and on file with the county Extension office and the Master Gardener state leader's office. (See Appendix II: Annual Financial Report).
10. This financial statement, along with all supporting documentation, should be audited annually by one of the following methods:
 - a) an audit conducted by an independent certified public accountant; or
 - b) organizations with annual income less than \$25,000 may choose to conduct a Peer Review Audit (See Appendix III: Peer Review Audit Guide).
11. 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.
12. County programs having annual gross receipts of \$5,000 or less are not required to file tax returns. Organizations that want to establish 501(c)3 tax exempt status should file the IRS Forms 1023-1028 and pay applicable fees.
13. A 501(c)3 exempt organization having annual gross receipts normally more than \$25,000 will be required to file an annual IRS Form 990 – Return of Organization Exempt From Income Tax. If a 501(c)3 has annual gross receipts of less than \$25,000, they are not required to file. Form 990-T is required if the organization earns gross income of more than \$1,000 from business unrelated to its exempt purpose.
14. Upon the dissolution of the Master Gardener group, unless contrary instructions are specified in the bylaws or the incorporation documents, the board of directors or officers shall dispose of all of the assets of the entity exclusively for the purposes of the Master Gardener program. If the board of directors do not dispose of the cash and equipment, the appropriate county Extension agent has the obligation and authority to ensure the appropriate disposition of any remaining assets in consultation with the Associate Director - Agriculture and Natural Resources.
15. The Master Gardener emblem is a privilege, not a right. Each Master Gardener group in Arkansas must receive authorization from the University of Arkansas Associate Vice President for Agriculture-Extension or his designee to use the Master Gardener

emblem. This approval must be granted annually and maintained in the county files for a period of three years. Approval may be requested on AFFACT-663, "Annual Request for Official Approval of a Master Gardener Program and Certification of Nondiscrimination." The form is available online at <http://intranet.uaex.edu/policy/Templates/mswordtemplates/AFFACT/AFFACT-663.dot>.

II. Grants and Agreements

The University of Arkansas Cooperative Extension Service encourages Master Gardener groups to seek grants and additional sources of revenue. Depending upon the terms of the grant, the Master Gardener group may choose to deposit the funds into ADC or their own Master Gardener group bank account. If the grant is determined to be handled through Extension, then in accordance with policy CESP-3-31 Grant Administration, all grants and agreements require administrative approval. Grant agreements should be administered by Extension's grant department.

Grant funds are not allowed to be deposited in Extension's county bank account, but can be set up and expenditures made through normal purchasing procedures through Financial Services.

For more information concerning Extension grant policies and procedures, please refer to: <http://intranet.uaex.edu/policy/programmanagement/grants.asp> and Appendix VII, Finance 3-12, Internal Grant Approval Form.

III. Reporting of Cash and Non-Cash Charitable Contributions

County Master Gardener programs may receive significant numbers of private contributions for exclusive local use. These gifts include cash, as well as gifts-in-kind of equipment, supplies, free use of facilities, etc. Letters of appreciation should be sent to donors by county Master Gardener representatives and/or the county Extension staff.

For cash gifts of \$250 or more, the Internal Revenue Service (IRS) requires donors to have official receipts. This requirement applies to donors who itemize contributions on their tax returns, but it is highly recommended that county Master Gardener groups or the county Extension offices provide official receipts for all gifts of \$250 or more, regardless of the donors' tax filing intentions. In order for the gift to qualify for a charitable contribution, it must be deposited in an ADC account, county Extension account or county Master Gardener 501(c)3. Appropriate forms must be completed at the county level. Division of Agriculture Gift Disclosure Form, DIVAGRI-01, can be found online at <http://intranet.uaex.edu/policy/templates/mswordtemplates/DIVOFAG/DIVAGR-01.dot>, and Agricultural Development Council Gift Disclosure Form, ADC-01, can be found online at http://division.uaex.edu/ADC_Guidelines/forms/MSWord/ADC-1.dot.



IV. Volunteer Immunity

Volunteers of the University of Arkansas Cooperative Extension Service are afforded protection under the Federal Volunteer Immunity Act of 1997 and the State's Volunteer Immunity Act. The University considers the Master Gardener program to be a low risk for litigation. But, if a volunteer is sued and was acting in the capacity of a 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 Arkansas legal counsel's services.

Listed below is a summary of the volunteer immunity laws. If you have further questions, please refer to the complete version of the Acts or ask your legal counsel.

Volunteer Protection Act of 1997 (VPA)

The VPA provides that, if a volunteer meets certain criteria, he or she has a defense to a suit alleging simple or "mere" negligence and cannot be held liable for that alleged wrong doing. 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.

Arkansas Volunteer Immunity Act: 16-6-105. Nonliability for Damages - Exceptions

A qualified volunteer shall not be liable in damages for personal injury or property damage sustained by one who is a participant in, or a recipient, consumer, or user of, the services or benefits of a volunteer by reason of any act or omission of a qualified volunteer in connection with the volunteer except as follows:

- (1) Where the qualified volunteer is covered by a policy of insurance, in which case liability for ordinary negligence is limited to the amount of coverage provided;
- (2) Where the qualified volunteer acts in bad faith or is guilty of gross negligence;
- (3) (a) Where the qualified volunteer negligently operates a motor vehicle, aircraft, boat or other powered mode of conveyance.
(b) If the actionable conduct of the qualified volunteer is covered by a policy of liability insurance, his liability for ordinary negligence shall be limited to the amount of the coverage provided.



Maintaining Auditable Records

I. Record Keeping Requirements

Auditable records should 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 which classifies and accumulates financial information in a logical manner. Either a software package such as Quicken™ or a ledger system is generally necessary to accomplish this goal. For small organizations the ledger system would include: (1) cash receipts journal, 2) cash disbursements journal and 3) general ledger.

A. Recording Income

1. Acknowledge all money received with a written receipt, preferably pre-numbered. The receipt should include the date, amount received, source of funds, whether cash or a check and who collected the money.
2. The receipt should be prepared in duplicate with the original given to the customer. The copy should be maintained, in sequence, in the receipt book as the official record of that transaction.
3. If any receipt is voided, the original receipt should be maintained with the official copy of that receipt.
4. If a 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: (a) individuals from whom the money was collected; and (b) the amount collected from each.
5. In some cases, such as a fundraising event, it may not be practical to issue an individual receipt for each cash transaction. In these situations, record several transactions on one receipt. **Example:** (Received from: Mary Smith; Amount: \$256.00; For: Proceeds from Chili Supper on Oct. 30).
6. All receipt books should be kept for the current year and three prior years.
7. 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 a file set up for that purpose.
8. Each bank deposit slip should contain a listing of the receipt numbers contained in the bank deposit. An explanation should be recorded on the official copy of the deposit slip in any situation in which the receipt numbers are not reported in sequence.
9. Funds should be deposited on a regular basis, with cash on hand held to a minimum.



B. Recording Expenses

1. Financial commitments and expenses should be in accordance with the policies established by the organization and the approved budget.
2. Payments should be made in response to a formal written bill or invoice. The itemized invoice will become a permanent part of the treasurer's records. This documentation should be filed in a manner allowing easy retrieval and should be maintained for the current year and three prior years.
3. Expenses should be made from established checking accounts, with rare exceptions for petty cash accounts (see #8). Holding cash back from deposits and then using the cash to pay bills is not a good practice because it does not leave a record or provide proof of payment.
4. All checks should contain the signature of the appropriate officer(s). An individual should not sign a check until sufficient documentation and funds are available and the check has been completed. No one should sign a blank check. The organization should consider having dual signature requirements for checks written over a certain amount. No Extension employee should sign checks for volunteer groups or have signatory authority over any assets of the volunteer unit, unless the funds are deposited into the county Extension bank account or the Ag Development Council.
5. 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.
6. All checking account transactions should be recorded in the check register at the time the transaction occurs. Entries should be dated and be as detailed as possible showing name of payee or deposit source and purpose of expense.
7. All check registers should be reconciled monthly with the bank statement at the time it is received. These reconciliations should be documented. (Normally the back of the bank statement provides a reconciliation form that is sufficient). These reconciliations, along with the corresponding bank statement, should be kept for the current year and three prior years.
8. On rare occasions, a petty cash fund may be needed for miscellaneous items. However, the use of petty cash is not encouraged and should not be used as a substitute for sound planning and budgeting. Petty cash should be reconciled on a regular basis. In petty cash allotments, the cash, plus the cash receipts for expenditures, should equal the initial authorized amount. All petty cash allotments should be entered in the general ledger as petty cash along with the person's name to whom the small amount of cash is issued.

C. Year-End Financial Reports

1. An Annual Financial Report summarizes all ledger transactions for the year and provides a summary of the organization's revenue and expenses, assets, liabilities and equity. This report should be compiled at the end of each fiscal/calendar year by the treasurer. One copy should be retained by the group, and a duplicate copy should be filed with the County Extension Office. (See Appendix II for suggested form.)

D. Audit Reports

1. Another responsibility in sound financial management for groups is a system for examination and audit of financial statement balances, assets and the established accounting system. Each group should have its financial statements and related books and records audited at the end of each fiscal/calendar year. They may choose to conduct a Peer Review Audit using an appropriate Audit Committee. (See Appendix III: Peer Review Audit Guide.)

E. Managing Tangible Assets

1. Many clubs and groups find it useful to acquire and maintain certain tangible assets in support of the educational goals of the organization. This would include real property (land and buildings), equipment, tools, vehicles, etc.
2. Fiscal responsibility for these tangible assets rests with the individual club or group, and these assets are not a part of the University of Arkansas inventory.
3. Groups are encouraged to inventory these assets on an annual basis: (1) to document their location; and (2) to provide a historical summary for both acquisition and disposal. (See Appendix IV: Annual Inventory Report.)

(NOTE: To avoid burdensome record keeping, it is suggested that this inventory report include only assets with a useful life over one year and an initial value of \$250 or more.)

Annual Financial Report



Club/Group _____ Year End: () Jul 1 _____ - Jun 30 _____
 Check one () Oct 1 _____ - Sep 30 _____
 () Jan 1 _____ - Dec 31 _____

Statement of Income and Expenses

Income:

Summarize by source and amount:

Example:

Plant Sales	\$ _____	
Training Fees	_____	
Member Contributions	_____	
_____	_____	
_____	_____	
Total Income (A)		\$ _____

Expenses:

Summarize by source and amount:

Example:

Program Expenses	\$ _____	
Supplies	_____	
Travel	_____	
Gifts and Recognition	_____	
_____	_____	
_____	_____	
Total Expenses (B)		\$ _____

Net Income (Loss) (C) [(A) - (B) = (C)] **\$ _____**

We hereby certify that this is a correct Annual Financial Report which includes the Statement of Income and Expenses and the Statement of Assets, Liabilities and Equity.

Treasurer

President

Date Submitted

(Continued on page 11)



Annual Financial Report (cont.)

Statement of Assets, Liabilities and Equity

Year End as of _____

Assets:

Cash or Checking Account	\$ _____
Inventory/Equipment	_____
Other _____	_____
_____	_____
_____	_____

Total Assets (A) \$ _____

Liabilities:

Accounts Payable	\$ _____
Other _____	_____
_____	_____
_____	_____

Total Liabilities (B) \$ _____

Equity:

Beginning Fund Balance	\$ _____
Current Year's Net Income (Loss)	\$ _____

Total Equity (C) \$ _____

Total Liabilities and Equity [(B) + (C) = (A)] \$ _____



Peer Review Audit Guide

The peer review audit committee should be composed of at least three members and its purpose is to review the accounting records and financial statements prepared by the treasurer for accuracy and reasonableness. Committee members should not include the treasurer, anyone related to the treasurer or anyone involved in the financial affairs of the group.

Annual procedures for peer review audit committee at end of fiscal year:

1. Check each month's reconciled bank statement and canceled checks. Make sure the ledger postings are current and complete.
2. Examine all voided checks. If a voided check is not on file, verify that the check has not cleared the bank.
3. Total all funds received. Verify that cash receipts were written and that funds received were listed on the ledger reports.
4. Total all deposits made to the bank account. This total should equal the total of all funds received, unless treasurer's ledger reports show that some funds were retained as petty cash.
5. Total all expenditures. Verify that a written bill is on file for each expenditure. Verify that all expenditures were paid by check, not in cash.
6. Examine the Annual Financial Report. Verify that the amounts listed agree with the amounts in the treasurer's ledger reports, the total in the check register and the bank statements.
7. The treasurer's total balance at the beginning of the year (bank balance plus petty cash), plus all funds received, minus all expenditures, must equal the treasurer's total balance at the end of the year (bank balance plus petty cash).
8. Examine the inventory sheet and make sure that all property/equipment has been properly accounted for and documented. A letter or receipt should be on file for each gift received, documenting donor, date, value and any restrictions placed on the donation by the donor.



Peer Review Audit Report

APPENDIX III

County _____ **Year End:** () Jan 1 _____ - Dec 31 _____
 () Jul 1 _____ - Jun 30 _____
 () Oct 1 _____ - Sep 30 _____

Checking Account Number _____

Bank _____ Address _____

IRS Tax ID# (form SS-4) _____ Audit Date _____

Persons authorized to sign on checking account:

Name: _____ Address _____

Name: _____ Address _____

Bank records are in the possession of:

Name: _____ Address _____



Audit Committee Review Checklist

- Group budget and any addendum
- Treasurer's ledger reports
- Bank Statements
- Year-end financial report
- Canceled checks and deposit slips
- Receipts for all income
- Bills for all expenses
- Inventory Records

The audit committee found the following conditions:

The audit committee makes the following recommendations:

This certifies that the audit committee has reviewed the record keeping and financial balances and finds them:

(check one box).

- in order;
- in order upon implementation of recommendation;
- requiring further review and action.

Signatures of audit committee:

Name _____ Address _____

Name _____ Address _____

Name _____ Address _____

Name _____ Address _____



V. Division of Agriculture Gift Disclosure Form FORM DIVAGRI-01

Already Deposited Non-Cash Gift Stock Land Appeal Code:

Section A. Donor Information

Name of Donor(s): Ascend Entity ID: (leave blank if not known)

Contact Name, If applicable: Is this a joint gift? Yes No

Address: Anonymous gift: Yes No

Telephone:

Facsimile:

*E-mail: *Web site:

* Optional fields

If an entity other than the donor(s) listed above should receive gift credit or should receive a letter of acknowledgement in addition to the entity(ies) above, please provide name(s) and address(es) on a separate sheet of paper.

Section B. Account Information for Gift Deposits

Account Number: Account Name: Amount:\$

Account Number: Account Name: Amount:\$

Section C. Gift Information

This gift is in memory or in honor of: Description of Non-cash Gift(s) (include make, model, serial#):

Name:

Address:

This gift qualifies for a matching gift.

Yes (Enclose Form) No

This gift is a pledge payment.

Yes No

Goods and/or services were returned to donor(s) in exchange for this gift (quid-pro-quo). Example: For a fundraising event, such as a golf tournament, the fair market value of goods and/or services provided (e.g., green fees, cart fees, meals, items purchased for "goody bags," shirts, hats, etc.) to participants must be reported in acknowledgment letters.

Yes (Value: \$) No

INCLUDE ALL DOCUMENTATION RECEIVED FROM DONOR WITH DEPOSIT FORM.

Printed Name and/or Signature of PI: Date:

Authorized Signature (Required): Date:

Vice President for Agriculture: Date:



VI. Agricultural Development Council Gift Disclosure Form

FORM ADC-01

Payment methods: Cash, Check, Credit Card, Stock. Appeal Code: _____

Section A. Donor Information

Donor information fields: Name of Donor(s), Contact Name, Address, *E-mail, *Ascend Entity ID, Is this a joint gift?, Anonymous gift, Telephone, Facsimile, *Web site.

*Optional fields: If an entity other than the donor(s) listed above should receive gift credit or should receive a letter of acknowledgment in addition to the entity(ies) above, please provide name(s) on a separate sheet of paper.

Section B. Account Information for ADC Gift Deposits

Account information fields: Account Number, Account Name, Amount: \$ for four separate entries.

Section C. Gift Information

Gift details: This gift is in memory or in honor of; Name; Address.

Goods and/or services were returned to donor(s) in exchange for this gift (quid-pro-quo). Example: For a fundraising event, such as a golf tournament, the fair market value of goods and/or services provided (e.g., green fees, cart fees, meals, items purchased for "goody bags," shirts, hats, etc.) to participants must be reported in acknowledgement letters.

Matching gift: This gift qualifies for a matching gift. Yes (Enclose Form) or No. Pledge payment: This gift is a pledge payment. Yes or No.

Gift result: The gift is a result of a solicitation or proposal. Yes (Provide copy) or No. Oral or written agreements exist with donor regarding how funds will be used. Yes (Include MoA) or No.

INCLUDE ALL DOCUMENTATION RECEIVED FROM DONOR WITH DEPOSIT FORM.

Printed Name and/or Signature of PI: _____ Date _____
Authorized Signature (Required): _____ Date _____



Cooperative Extension Service

VII. Internal Grant Approval Form

Title of Project _____

Project Director/Principal Investigator _____

Sponsor _____

Total Program Cost _____ Grant Dollars Requested _____ Match Dollars _____

Date proposal must leave CES State Office _____

Required Signatures

Principal Investigator Date _____

Sponsored Projects Accounting Date _____

Grants Officer Date _____

Immediate Supervisor Date _____

Associate Director or District Director Date _____

Associate Director Finance and Administration (over \$10,000) Date _____

Associate Vice President for Agriculture - Extension Date _____

Vice President for Agriculture (over \$250,000) Date _____



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University of Arkansas, United States Department of Agriculture, and County Governments Cooperating
The Arkansas Cooperative Extension Service offers its programs to all eligible persons regardless of race, color, national origin, religion, gender, age, disability, marital or veteran status, or any other legally protected status, and is an Equal Opportunity Employer.