

INSTRUCTIONS FOR PREPARING THE 1890 BUDGET

GENERAL

A budget is necessary to support the allocation of Federal funds made available to the 1890 Land-Grant Colleges, West Virginia State University and Tuskegee University, in accordance with the terms set forth in Section 1444 of the Food and Agriculture Act of 1977. It is a document which relates directly to plans of work and financial reports. This document serves as a basis for preparation of a variety of information needed by the Cooperative State Research, Education, and Extension Service, USDA.

BUDGET SUMMARY

The first page is a summary of the funds available to the 1890 Institutions, West Virginia State University and Tuskegee University to carry out Extension programs. A column is provided to include the estimated amount of carryover funds which together with the current allocation gives the total amount to be budgeted. The amount reflected in the carryover column cannot exceed twenty (20) percent of the amount received in any fiscal year. Funds appropriated under Section 1444 of the Food and Agriculture act must agree with the amount shown in the appropriation letter detailing the amount of funds for each institution. The offset column is to reflect the matching requirement for Section 1444 funds: 80% for FY 2005; 90% for FY 2006; 100% for FY 2007 and beyond. **Do not include amounts allocated for the Facilities Programs or any Special Project in this budget.**

The "Other" Federal funds line is used to show funds received to finance Extension programs that could be financed from section 1444 funds if sufficient Section 1444 funds were available. This item should include funds for Extension work received directly from such Federal sources as TVA, BIA, HUD, HHS, APHIS, ARS, etc. Do not include any funds from other Federal agencies that are authorized under Cooperative State Research, Education, and Extension Service's Payment Management System process. If State or County funds are appropriated for the 1890 Institutions for Extension work, these amounts should be reported on the Budget. Non-tax funds are funds from private or non-profit sources such as Grain Associations, Farm Associations, donations, funds received from the sale of publications, or user fees collected for services such as soil testing.

BUDGET BY OBJECT CLASSIFICATION

This page shows, by fund source, the budgeted amounts by object classification. The total amount budgeted for each fund must agree with the amounts included in the total column of the Budget Summary Page. Object Classifications are defined in Chapter III of the Administrative Handbook for Extension Work.