



Procedure for Handling 4-H Accounts: 4-H Financial Management¹

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“There should be a clear organizational structure within the county 4-H program upon which the fiscal responsibility and accountability are placed.”

How is 4-H Funded?

The 4-H Program is supported through both **public** and **private** funds at the county, state, and national levels. The public funds that the 4-H program receives from the county, the state, and the federal government provide the salary and support of personnel. These sources do not adequately support the educational programs and activities of the county program. Funds must be secured from private resources to augment the county 4-H educational programs and activities for youth.

Who has Responsibility for Fiscal Management?

The 4-H Program is a major educational effort that is central to the mission of the Florida Cooperative Extension system. The University of Florida Institute of Food and Agricultural Sciences has overall responsibility in the support of the 4-H Program. Any 4-H organization, at any level within the state, is accountable to the University of Florida and the USDA and is obligated to follow the policies and procedures established by the Cooperative Extension Service to document activity in accordance with laws and regulations and to demonstrate an ability to handle funds properly.

The complexity of the 4-H Program requires the clarification of the responsibilities that faculty, volunteers, and 4-H units (generic term for all 4-H clubs or county-wide advisory committees, councils, or 4-H Foundations) have when handling funds that are in any way related to the 4-H Youth Development Program.

The 4-H Advisory Committee provides overall direction to the county 4-H program and should also provide leadership in the development of the county budget to meet established goals. This committee, or a finance subcommittee, may be the primary fund-raising group for a county program and thus has been delegated a fiscal responsibility and accountability. In some cases, there may be a county 4-H Foundation charged with the fund-raising mission for the 4-H program.

This series of 4-H fact sheets provides the procedures and gives explanations of how to properly handle public and private funds for the 4-H Youth Development Program.

The series, Procedures for Handling 4-H Accounts, includes:

4H 5.2	Guidelines for Creating Accounts
4H 5.3	Rights and Responsibilities
4H 5.4	Audits
4H 5.5	Guidelines for Fund-Raising
4H 5.6	Establishing and Maintaining a County 4-H Foundation
4H 5.7	Tax-Related Procedures
4H 5.8	Duties of the 4-H Unit Treasurer

¹ This document is 4H 5.1, one of a series of the Florida 4-H Program, Florida Cooperative Extension Service, Institute of Food and Agricultural Sciences, University of Florida. Please visit the 4-H Website at <http://4h.ifas.ufl.edu/Curriculum/index.htm>.

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