

WAR FOOD ADMINISTRATION
EXTENSION SERVICE
Washington 25, D. C.

March 18, 1944

TO ALL STATE EXTENSION DIRECTORS:

Re: Classification of Farm Labor Expenditures
EFL Circular 10 (Revised)

Enclosed for your information is a copy of the Classification of Farm Labor Expenditures that has been revised to include certain items in the new Farm Labor Act (Public Law 229), and to cover the recent opinions of the Solicitor of the Department in regard to certain expenditures of farm labor funds. No change has been made in the coding of expenditures, but additional items have been included under some objects in order to facilitate the recording of items of expense.

Vouchers for expenditures made in connection with the movement and handling of interstate workers, and the relocation of farm labor supply centers, for which reimbursement is anticipated from the Office of Labor funds, should be "earmarked" in such a manner as to facilitate the preparation of a reimbursable voucher for submission to the Washington office for payment. It is suggested that such vouchers be stamped "to be reimbursed by Office of Labor." All items of expenditure should be recorded in the usual manner regardless of the matter of anticipated reimbursement.

Please furnish the extension accountant with a copy of the revised classification key for official use.

Very truly yours,



Meredith C. Wilson
Deputy Director of Extension
In Charge, Farm Labor Program

Enclosure

(Copy to State Supervisor,
Emergency Farm Labor)

United States Department of Agriculture
War Food Administration

CLASSIFICATION OF OBJECTS OF EXPENDITURE
FOR FARM LABOR FUNDS

01. PERSONAL SERVICES (Salaries)

- 012 - State Farm Labor Supervisor
Assistant State Farm Labor Supervisor, (VFV), (WLA), (H & T).
District Supervisor (Group of Counties)
- 013 - Farm Labor Information Assistant
- 014 - County Extension Agents
County Farm Labor Assistants (Full-time and Part-time)
County Placement Assistants
Community Placement Assistants
Per-diem Recruiters
Camp Supervisors, Managers, Nurses
- 0151 - Stenographers and Clerks - College
- 0152 - Stenographers, Clerks and Office Assistants - County
- 016 - Janitors, Manual Laborers, Camp Caretakers, Camp Guards

02. TRAVEL

- 021 - Director and Assistant Director
- 022 - State and District Supervising Extension Agents
State Farm Labor Supervisor
Assistant State Farm Labor Supervisor, (VFV), (WLA), (H & T)
District Supervisor (Group of Counties)
- 023 - Subject Matter Specialists
Farm Labor Information Assistant
- 024 - County Extension Agents
County Farm Labor Assistants (Full-time and Part-time)
County Placement Assistants
Community Placement Assistants
Per-diem Recruiters
Camp Supervisors, Managers, Nurses
- 025 - Clerical and miscellaneous workers
Transportation of farm laborers by common carrier

03. TRANSPORTATION OF THINGS

Freight, express, parcel post, drayage, and local transportation. Moving of household goods (belongings) of farm laborers.

04. COMMUNICATION SERVICE

Telegrams, telephone tolls, service charge for telephone instruments, radio leased-wire service, and postage.

05. RENTS AND UTILITY SERVICES

051 - Heat, light, power, water, gas, and electricity.

052 - Rents - office quarters, lease of farm labor supply centers and camps, typewriters, and other equipment.

06. PRINTING AND BINDING

061 - Printing of farm labor bulletins, circulars, and leaflets.

062 - Small printing (enrollment cards, placement cards, plain posters)

07. OTHER CONTRACTUAL SERVICES

071 - Repairs, alterations to and replacements of parts of equipment, including maintenance, such as automobiles, trucks, typewriters, mimeograph machines, adding machines, and storage of public-owned automobiles at headquarters; repair and alterations to farm labor camps; cost of relocation of camps reimbursable from Office of Labor funds as authorized through an agreement with the Director of Labor.

072 - Laundry, advertising notices, insurance of equipment, purchase of fire insurance on buildings and fixtures used in the farm labor program, purchase of public liability insurance for farm labor supply camps, purchase of State workmen's compensation insurance for farm labor supervisors and county assistants, payment of premiums for bonds for public officials handling farm labor funds, and other miscellaneous services.

073 - Subsistence and support of farm laborers while en route to work or while working; operating farm labor camps when done on a contract basis; health and medical care of farm laborers; burial expenses of farm laborers; training of workers on the college campus and at farm labor camps. (Contract basis)

074 - Payment to or reimbursement of public or private agencies or individuals for furnishing services or facilities on a contract or agreement basis.

075 - Advancement to farm laborers of sums due from employers within the United States who are under contractual obligations to reimburse State extension services for advances; recording of revolving funds advanced to staff members. (It is assumed that this account will be completely closed out when all advances are refunded.)

08. SUPPLIES AND MATERIALS

Office supplies (other than printed forms and printed letterheads), fuels such as gas and oil for cooking, cleaning and toilet supplies, gasoline and oil for public-owned State and county automobiles.

General mimeograph and multigraph work, printing of penalty post cards and envelopes.

09. EQUIPMENT

Furniture and fixtures, mimeograph, multigraph and multilith machines, calculating machines, dictaphones, addressographs, motion-picture machines, photographic and projection equipment, trucks, station wagons and passenger cars; farm labor camp equipment, such as cots, blankets, stoves, refrigerators, kitchen equipment, silverware, dishes, etc.

Purchase of books and subscriptions to newspapers, magazines, and periodicals.

10. LANDS AND STRUCTURES

Construction of farm labor supply centers.