

PVA OFFICE **ALLOWABLE EXPENDITURES**

The Auditor of Public Accounts (APA) has established guidelines for allowable expenditures of county officials. These guidelines are published in Technical Audit Bulletins #93-001 and 93-002 and are incorporated into the Kentucky Administrative Regulations by 45 KAR 1:070. In accordance with these guidelines, the Department of Revenue (DOR) and the PVA Administrative and Support Branch in the Finance and Administration Cabinet have established guidelines, for the allowable and non-allowable expenditures to be followed by Property Valuation Administrators (PVA). These guidelines supersede all other policies or guidelines previously established and currently being followed. Failure to comply with this policy shall be subject to report by the Auditor of Public Accounts as an audit comment defined in the aforementioned Technical Audit Bulletins and relating to Ky. Const. S 173; KRS 61.190 and 132.601(1); and Funk v. Milliken, 317 S.W.2d 499 (KY 1958).

When determining what constitutes an allowable expenditure, the PVA shall ensure that the prospective good or service has met the following criteria:

- **Necessary for the office use**
- **Beneficial to the public/county**
- **Not personal in nature, and**
- **Reasonable in amount and content**

ALLOWABLE EXPENDITURES

- Membership dues to the IAAO (International Association of Assessing Officers) and the PVA Association
- Fees for Multiple Listing Services
- Employee Educational Assistance Program (EAP) for Deputies, prior approval from Executive Director of the Office of Property Valuation
- Educational Courses approved by the Department of Revenue
- Shirts worn by office personnel in carrying out their daily duties. The clothing cannot have an individual's name on it, only the office name. Office personnel may choose to monogram at their own expense and at the approval of the PVA.
- Janitorial supplies for office use
- Janitorial services when not supplied by Fiscal Court
- Office supplies for PVA office use only. These items may contain the name of the PVA office, but individual's names are not allowed.
- Business cards
- Business Stationery
- Name badges
- Advertising for the Public, which is prior approved by the Department of Revenue, for Educational purposes. Listing Period and Inspection Period ads do not have to be prior approved

- Appraisal/Real Estate License Fees, supported by documentation, signed annually, and attesting to the fact that no personal gain is derived by the PVA or Deputy from operations in the county of their employment
- Non Department sponsored appraisal courses approved by the Executive Director of the Office of Property Valuation
- Newspaper Subscriptions
- Chamber of Commerce dues in the name of the Office
- Water Coolers

NON-ALLOWABLE EXPENDITURES

- Charitable or civic membership dues.
- Contributions of any nature.
- Refreshments provided for employees, including, coffee, soft drinks, or snacks
- Gifts
- Business or personal entertainment
- Meals with the exception of those consumed while traveling on legitimate business per 200 KAR 2:006
- Flowers for funerals, retirement, birthdays, etc.
- Decorations
- Parking or speeding tickets
- Articles of clothing bearing the name of an employee or PVA
- Advertising involving an employee or the name of PVA;
- Office supplies, such as pens, pencils, pad of paper, which bears the name of an employee or PVA
- Any purchase or activity from which personal gain is derived.
- Expenditures without proper and accurate supporting documentation

Direct questions relating to expenditures not listed above to the Branch Manager of the PVA Administrative and Support Branch in the Finance and Administration Cabinet.