

State of Utah	REF. NR-97-A-5	PAGE 1 of 1
DEPARTMENT OF NATURAL RESOURCES	EFFECTIVE DATE 06/28/97	
POLICIES AND PROCEDURES	REVISION DATE	
SUBJECT: Expenditure of State Funds		
Ted Stewart, Executive Director		

I. PURPOSE

To define the state policy regarding expenditure of state funds for items on holidays, special occasions, funerals, etc.

II. POLICY

State funds should not be used for special holiday cards or stationery, printing costs of holiday messages, associated mailing expenses, decorations or other related items. State funds should also not be used for flowers, floral arrangements, etc., for funerals.

State funds may be used for certain holiday expenses for the residents at the Utah State Developmental Center, Utah State Hospital, Schools for the Deaf and Blind, State Youth Centers, group homes and other similar facilities, as allowed by the head of the institution or facility.

State funds may be used for holiday decorations for state-owned building, under the direction of the Division of Facilities Construction and Management.

DFCM, the Division of Risk Management and the State Fire Marshall's Office encourages agencies NOT to purchase live Christmas trees to be placed in their work areas. However, DFCM does recognize that certain traditions do exist with the Christmas holiday season. If an agency purchases a live/fresh Christmas tree, the agency must strictly adhere to DFCM's guidelines on Christmas trees.