



Restricted Fund Accounting Policies and Procedures
Charging Other Costs to Contracts and Grants
Effective Date: July 1, 2009
Board Approval: June 9, 2009

1. **Purpose.**

To define the approval process for documenting and accounting for non-personnel costs charged to contracts.

2. **Procedures.**

2.1. Appropriate contract administrator prepares and/or approves expenditure requests according to the appropriate policy and procedures as contained in Sections 01 & 02 (Purchasing and Payments) of this manual and in accordance with all legal and contractual restrictions, and generally accepted accounting principles.

2.2. Prior to approving any purchase or posting a charge to a contract, Fiscal Services approval is required in addition to any other approvals required by policies and procedures in Sections 01 & 02 (Purchasing and Payments) of this manual.