



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

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1. **Purpose.**

To define the steps for documenting and accounting for personnel costs charged to contracts.

2. **Procedures.**

2.1. During the budget set up process for a contract as described in Procedure 06-02 of this manual, the Director of Finance and Operations or designee meets with appropriate administrator or staff responsible for the contract to outline tracking and documentation requirements for time and attendance for personnel costs charged to the contract.

2.2. Payroll allocates salaries/benefits based upon the actual time worked on a contract.

2.3. Each pay period employees whose personnel costs are to be charged to the contract must submit the required documentation to Payroll.

2.4. Accounting reviews documentation to ensure all time charged to each contract meets the appropriate requirements.