

**MARION COUNTY
ADMINISTRATIVE POLICIES AND PROCEDURES**

Sponsoring Department:
Fiscal Services

SUBJECT: ADMINISTRATIVE CHARGES ON GRANTS

1.0 Purpose

To establish policies and procedures on the charging of administrative charges on grants.

2.0 General Policy

Administrative charges must be budgeted as a reimbursable cost or in kind cost to maintain consistency in the application of administrative charges.

3.0 Policy Guidelines/Procedures

- a. The grant request must be reviewed by Fiscal Service to audit the inclusion of administrative charges for all appropriate departments (General Services, Management Services, Human Resources, Risk, Legal and Fiscal).
- b. If the grant guidelines prohibit the payment of administrative charges from grant funds, the charges shall be included in the budget of the department requesting the grant and shown as an in kind match in the grant document. Fiscal Services will determine which expenditures are hard or soft cash match based on the review of each grant.
- c. Grant documents shall be submitted to the Board of Commissioners for their review and approval.

Adopted: 6/94