

## Classification of Expenditures

### **3400.3.**

Expenditures shall be budgeted and charged against those accounts which most accurately describe the purpose for which monies are to be or have been spent. Wherever appropriate and practical, salaries of individual employees and expenditures for materials or services shall be prorated under the accounts which most accurately describe the purpose for which the monies are to be or have been spent.

Approved 4/28/1981

Reviewed and no changes made 6/7/2016

Previous Policy Number: DF3