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***Editor's Notes should be deleted from the final version of your Organization's adopted manual.***

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***determining the appropriate adoption of policy and procedure wording; the wording in this sample manual is a guide only.***

***Editor's Note: This sample document includes updates resulting from changes to the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), which is the source of authoritative generally accepted accounting principles (GAAP). The full codification is available on the FASB website at <https://asc.fasb.org> for no charge (Basic View). We recommend reviewing the current ASC's, and consider consulting with your external auditor, to ensure your Organization is adopting the codification appropriately in your financial policies and procedures.***

***Editor's Note: These sample policies and procedures include changes based on Financial Accounting Standards Board (FASB) Accounting Standards Updates. It is the responsibility of each entity to determine which updates are in effect for its entity and to determine the appropriate wording for its adopted policies and procedures.***

***Editor's Note: Uniform Guidance (2 CFR 200) reference changes are noted throughout the sample manual. These reference changes are not effective in Uniform Guidance until November 12, 2020.***

***The updates do not apply to current grants but would apply to modifications and new grant after November 12, 2020***

# **SAMPLE ORGANIZATION**

## **Accounting & Financial Policies and Procedures Manual**

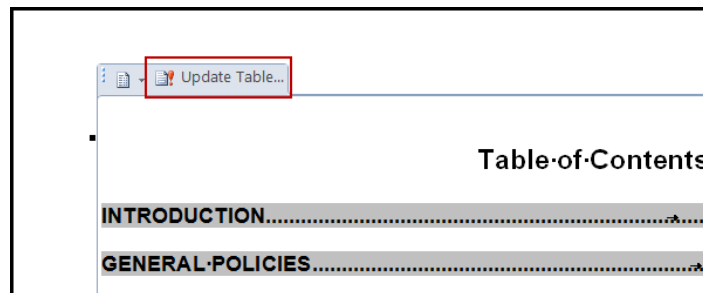
# INSTRUCTIONS

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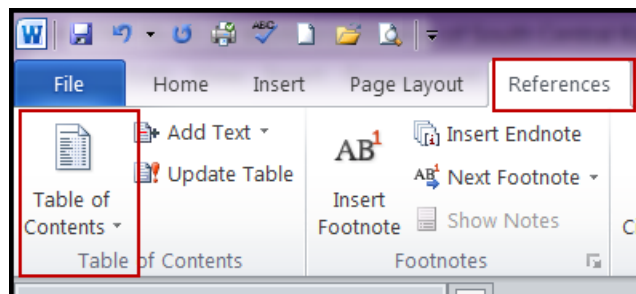
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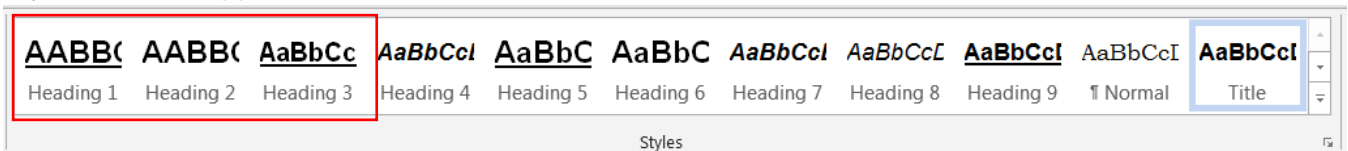
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