



Supporting Documentation

Present supporting documentation to justify each journal entry. In most cases, staff members should use preprinted, sequentially numbered forms. Written policies, concerning the use of the forms, should be established.

The following are examples of supporting documentation:

1. All journals and ledgers
2. Annual financial reports with working papers
3. Annual program reports, including statistics, with working papers
4. Bank reconciliation
5. Bank statements
6. Checks/Warrants
7. Contracts
8. Correspondence
9. Deposit slips
10. Fixed assets inventory listings
11. Inventory count sheets
12. Invoices
13. Journal vouchers
14. Leave requests
15. Petty cash count sheets
16. Petty cash receipts
17. Petty cash reimbursement receipts
18. Pre-numbered cash receipt
19. Purchase orders
20. Support for sole-source-decisions
21. Telephone logs
22. Time sheets
23. Travel claims
24. Written policies

Maintain a current roster of grant or contract agreements. Include the following information for each grant:

1. Grantor
2. Federal grant number
3. Title of grant
4. Catalog of Federal Domestic Assistance (CFDA)
5. Period Covered
6. Approved budget (latest revision)
7. Grantor share
8. Match Requirements
9. Purpose of grant

Maintain a file on each grant. The file should contain at least the following items:

1. Grant agreement, including grant budget
2. All grant agreement amendments

3. Copy of periodic financial reports
4. Other pertinent information (e.g., correspondence, monitoring reports)

Maintain information on in-kind contributions and matching requirements by grant in separate file folders, as necessary.

