

FISCAL ACCOUNTABILITY RULES

RULE 2.5 – SUPPORTING DOCUMENTATION

Purpose

The city, as a diverse and decentralized organization, performs many services for the citizens. One service is disbursing funds to vendors for supplies or services rendered. Each disbursement must be supported by adequate documentation. The supporting documentation for all financial transactions, including Payment Request Vouchers, Journal Vouchers (JVs), Internal Service Billings (IBTs), and Cash Receipt Transmittals, must be clear, understandable and detail the supplies or services provided.

Rule

1. Any disbursement, whether it is made through a Payment Request Voucher, an IBT, or a JV, must include adequate supporting documentation which provides a clear picture to any individual reviewing the transaction. The support documentation may include queries, reports, spreadsheets and required approvals.
2. Original receipts or faxed copies of the receipt from the vendor, or detailed spreadsheets from the service agency, must always be provided. If the transaction does not have an invoice, the agency must request documentation from the vendor or service agency requesting payment for the supply or service.
3. Backup documentation must equal the amount of the transaction. Any adjustments made must be clearly documented.
4. If records supporting the disbursement are lost, documentation acknowledging the loss must be submitted.
5. Vendor statements, which generally are lists of outstanding invoice numbers and amounts, cannot be used as supporting documentation because they usually do not detail the item(s) purchased. However, statements will be accepted if that is the method the vendor uses to bill.
6. Reimbursements must include a paid bill or other proof that the payment was made. The bill should show a “0 balance due” or “Paid”, “Paid by Visa, MasterCard” or some similar language. If a paid bill is not provided then the individual must furnish a copy of his/her credit card statement or personal check highlighting the payment.
7. Credit card receipts and/or copies of personal checks submitted without supporting documentation cannot be considered adequate documentation unless they sufficiently detail the item(s) purchased.

Procedures and Forms

The **Controller’s Office** is responsible for any procedures and forms associated with this rule.