

INVOICE DOCUMENTATION CHECKLIST

The purpose of this document is to provide examples of acceptable supporting documentation. This checklist is not an all-inclusive as fiscal staff may request additional information. **It is required to adequately document each expense with sufficient detail to determine if the expense is allowable, reasonable and necessary.**

Personal Services (salaries and wages)

Must be based on records that accurately reflect the work performed. Records must be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; be incorporated into the agency's records; reasonably reflect the total activity for which the employee is compensated; encompass all activities compensated; comply with the established accounting policies and practices of the entity; and support the distribution of the employee's salary or wages among specific activities or cost objective if the employee works on more than project.

Time Sheets (see example on page 4)

Detailed pay stubs (see example on page 5)

Entity's documented personnel and accounting policies

Personal Services (fringe benefits)

Allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family related, sick or military), employee insurance, pensions, and unemployment benefit plans.

Allocation plan for determining the fringe rate charged

Entity's documented fringe policy