Each agency is required to have an accounting system that tracks OCJS funds separately from normal operating costs. The system should track revenues and expenses for each individual grant. Please place copies of the following documentation in separate folders for each grant:

1. Bank statements (only one copy is needed)
2. Revenue & Expense Ledgers, and General Ledger detailing grant activity
3. Copies of checks/warrants for each invoice with the respective invoice
4. QSR and back-up documentation, per quarter. Backup documentation should include:

   a. Payroll Expenses
      i. Timesheets and pay stubs with the respective QSR. Please include timesheets, paystubs, and the fringe benefit cost breakdown.
      ii. Please also include copies of Health Insurance Premiums for covered employees if applicable.

   b. Consultants
      i. Copies of consultant contracts, timesheets, invoices, and checks/warrants.

   c. Travel Expenses:
      i. Copies of travel logs, along with checks/warrants used to reimburse travel expenses (if applicable).
      ii. For overnight travel, include receipts for lodging, meals, etc. along with copies of checks/warrants used to pay the expenses.

   d. Equipment
      i. Copies of each equipment invoice, check/warrant, an Equipment Inventory Form, and any other relevant documentation.
      ii. Ensure all equipment purchased with grant funding is individually labeled with the Subgrant name and number.

   e. Supplies/Other Costs Expenses
      i. Copies of invoices and checks/warrants.
      ii. If costs are shared with other funds or programs, include an itemized list demonstrating how the charges were divided across funding sources.

   f. Rent Payment/Auto/Equipment Lease Rental Payments
      i. Copies of the lease agreements along with copies of the checks/warrants used for payment for each item leased.

   g. Confidential Funds
      i. Provide access to, but do not copy, the log book tracking all confidential expenditure transactions related to the Purchase of Services and/or Evidence and/or Information.
      ii. A copy of the federal certification to use confidential funds.

   h. Indirect Costs
      i. A copy of the certified indirect cost plan (if applicable).

   i. Most Recent Audit
      1. For non-governmental organizations, provide a copy of the organizations most recent independent audit.

If you have questions or concerns about providing the above mentioned documentation, please e-mail your assigned fiscal monitor for assistance.