This is the backup documentation required based on the determined risk level. Please ensure the *detailed* GL expenditure report clearly aligns with the A19 form. **More supporting documentation may be requested by programs at any time due to programmatic requirements regardless of risk category.**

| **Expenditure Category** | **Low-Risk** | **Moderate-Risk** | **High-Risk** |
| --- | --- | --- | --- |
| **Salaries and Benefits** | A-19 and a *detailed* GL expenditure report for all employees who are charged to the grant for the period with the following information:* Salaries & Wages
* Employee name
* Employee rates of pay
* Hours worked

Note: Salaries and benefits must be broken out as separate line items. | A-19 and a *detailed* GL expenditure report for all employees who are charged to the grant for the period with the following information:* Salaries & Wages
* Employee name
* Employee rates of pay
* Hours worked

Note: Salaries and benefits must be broken out as separate line items.  | A-19 and a *detailed* GL expenditure report for all employees who are charged to the grant for the period with the following information:* Salaries & Wages
* Employee name
* Employee rates of pay
* Hours worked

AND * Time Sheets for all staff direct charging to the award

Note: Salaries and benefits must be broken out as separate line items.  |
| **Equipment****($5,000 or more)**   | A-19 and a *detailed* GL expenditure report that provides vendor name and amount **Note:** Pre-approval documentation must be provided | A-19 and a *detailed* GL expenditure report that provides vendor name, amount AND* Item Description

**Note**: Pre-approval documentation must be provided  | A-19 and a *detailed* GL expenditure report that provides vendor name, amount, item description AND* Invoice
* Supporting documentation reflecting authorizing official’s approval.
 |
| **Materials, Supplies, and Other** | A-19 and a *detailed* GL expenditure report that provides:* Vendor Name
* Item description
* Cost of item

**Note**: If the entity has a petty cash fund, they must supply 100% of the supporting documentation. | A-19 and a *detailed* GL expenditure report that provides: * Vendor Name
* Item description
* Cost of item

ANDInvoices for transactions over $1,000**Note**: If the entity has a petty cash fund, they must supply 100% of the supporting documentation. | A-19 and *detailed* GL expenditure report that provides: * Vendor Name
* Item description
* Cost of item

ANDInvoices for transactions over $200.**Note**: If the entity has a petty cash fund, they must supply 100% of the supporting documentation |
| **Travel** | A-19 and a *detailed* GL expenditure report that provides:* Employee name

**Note:** Pre-approval documentation from DOH for any **out of state** travel must be provided. | A-19 and a *detailed* GL expenditure report that provides:* Employee name

AND* Travel expense form\*
* All itemized receipts

**\*** Travel expense form should include employee signature, supervisor approval and purpose. **Note:** Pre-approval documentation from DOH for any **out of state** travel must be provided.  | A-19 and a *detailed* GL expenditure report that provides: * Employee name
* Travel expense form\*
* All itemized receipts

ANDPre-approval required for any flights and overnight stays. \*Travel expense form should include employee signature, supervisor approval and purpose. **Note:** Pre-approval documentation from DOH for **any out of state** travel must be provided.  |

| **Expenditure Category** | **Low-Risk** | **Moderate-Risk** | **High-Risk** |
| --- | --- | --- | --- |
| **Contracts** **and** **Sub-Sub recipients** | A-19 and a *detailed* GL expenditure report that provides:* Contractor/Subrecipient Name
 | A-19 and a *detailed* GL expenditure report that provides:* Contractor/Subrecipient Name

AND* Invoices for individual transactions over $1,000.00
 | A-19 and a *detailed* GL expenditure report that provides:* Contractor/Subrecipient Name

AND* Invoices for individual transactions over $200.00.
 |

**NOTE:**

Indirect costs included on A19s **must** include verification of the following:

* Indirect plan is current and on file with DOH
* Indirect rate is being applied accurately to allowable expenditures
* If the indirect cost rate plan has expired, no indirect costs can be charged