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   AND  Invoices 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   AND  Invoices 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   AND  Pre-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