

# Disbursement Voucher Supporting Documentation

## FIN-ACC-I-420



### About This Policy

Effective Date:

09-01-1997

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Responsible University Office:

**Financial Management Services**

Responsible University Administrator:

**Vice President and Chief Financial Officer**

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### Related Information

- \* [I-50, Allowable Hospitality Expenses](#)
- \* [I-70, Payments for Memberships in Social Organizations](#)
- \* [I-80, Donations and Contributions to Other Entities](#)
- \* [I-330, Inappropriate Use of University Funds](#)

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## Policy Statement

Backup supporting documentation is required for the issuance of all disbursement vouchers. If the transaction is a reimbursement to an individual or a revolving account, at a minimum documentation must include original receipts that reflect detail on what items were purchased, the cost of each item, the name of the vendor, and a date of transaction. If funds are being disbursed for services rendered, documentation should include an original memorandum or contract outlining what the services were for and the agreed upon contract amount. Under no circumstances should a disbursement voucher ever be issued without supporting documentation. If the situation is such that receipts, correspondence or a contract do not exist, then the fiscal officer must document the transaction in a memo retained in the manner of other supporting documentation or the notes section of the electronic document in the Quali Financial System.

If the disbursement voucher has a signature requirement because of the contractual services segment of the document, a copy of the certification should be printed, signed, and stored with the other supporting documentation.

All disbursement voucher supporting documents must be maintained for a minimum of seven (7) years either by storage of original form, microfilm, or an approved electronic format.

Supporting documentation may be stored by the department or at a central location determined by the Office of the campus Fiscal Officer. All supporting documentation (whether hard copy or electronic) for disbursement vouchers should be filed by fiscal year, in document order number. It should be maintained in a filing cabinet which offers protection from fire or other damage, and easily accessible in the event of an audit.

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## Reason For Policy

To establish a guideline on what is the minimum supporting documentation for disbursement vouchers, how this documentation should be stored, and for what length of time.

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## Definitions

**Disbursement Voucher:** A document available in the Kualu Financial System that is utilized to disburse funds to an outside entity.

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## History

The source to this policy is:

Chief Accountant, State Board of Accounts