

SOP Template: Attachment of Original Receipts and Supporting Documents

This SOP details the process for the **attachment of original receipts and supporting documents** to ensure accurate record-keeping and verification. It outlines the proper handling, organization, and submission of all original financial documents, including receipts, invoices, and related paperwork. The procedure aims to maintain compliance with accounting standards, facilitate audits, and support transparent financial reporting by securely attaching and preserving all necessary documentation.

1. Purpose

To establish a standard process for attaching, submitting, and retaining original receipts and supporting documents for financial transactions.

2. Scope

- All staff involved in financial documentation and record-keeping.
- All types of original financial documents including receipts, invoices, and supporting paperwork.

3. Responsibilities

- **Finance Staff:** Review and verify attached documents for completeness and authenticity.
- **Employees/Submitters:** Collect, organize, and attach original receipts/supporting documents to financial reports or requests.
- **Managers/Supervisors:** Approve submissions and ensure compliance with documentation requirements.

4. Procedure

1. **Collect Original Documents**
Collect all original receipts and supporting documents related to the transaction.
2. **Organize Documents**
Arrange documents in chronological order or by expense category.
3. **Prepare Attachments**
Ensure each document is legible and intact. For digital submissions, scan documents in clear resolution.
4. **Attach Documents**
 - For physical submissions: Staple/clip receipts and supporting documents securely to the relevant report/form.
 - For electronic submissions: Upload scanned copies or clear photos as attachments in the expense management or accounting system.
5. **Label & Reference**
Clearly label attachments with the transaction reference number, date, and description where applicable.
6. **Submission**
Submit the report/form along with attached documents to the appropriate approver or finance department.
7. **Retention**
Retain original documents according to the organization's document retention policy (e.g., minimum 5 years).

5. Compliance & Audit

- Ensure all original documents are available for periodic audits.
- Maintain confidentiality and security of sensitive financial data.

6. Related Documents

- Expense Report Form
- Submission Checklist
- Document Retention Policy

7. Revision History

Version	Date	Description	Approved By
1.0	2024-06-10	Initial SOP release	Finance Manager