

SOP: Attaching Original Receipts and Supporting Documents

This SOP details the procedure for **attaching original receipts and supporting documents** to ensure accurate financial record-keeping and compliance with auditing standards. It covers the proper handling, labeling, and filing of original receipts, verification of supporting documents, and maintaining an organized system to facilitate easy retrieval and transparency during financial reviews.

1. Purpose

To establish a standard procedure for attaching and managing original receipts and related supporting documents, ensuring all financial transactions are properly documented and easily accessible for audits.

2. Scope

This procedure applies to all employees responsible for financial transactions, reimbursement, and expense reporting within the organization.

3. Responsibilities

- **Employees:** Submit original receipts and supporting documents accurately and promptly.
- **Finance/Admin Staff:** Verify, label, and file all documents as per this SOP.
- **Supervisors/Managers:** Ensure employee compliance with the SOP.

4. Procedure

1. Collection and Handling of Receipts

- Collect all original receipts and relevant supporting documents immediately after the transaction.
- Ensure receipts are complete, legible, and include date, amount, and business details.

2. Verification of Supporting Documents

- Cross-check information on the receipts with supporting documents (e.g., purchase orders, approval forms).
- If discrepancies are found, clarify with the submitter before processing.

3. Labeling

- Label each receipt with the corresponding transaction ID, date, and employee name (if applicable).
- Use a standardized labeling format as provided by the Finance Department.

4. Filing and Attaching

- Physically attach original receipts and supporting documents to the associated expense report, reimbursement form, or transaction file using staples or paperclips.
- For digital systems, scan and upload clear images of each document, ensuring all information is visible.

5. Storage and Organization

- Store physical files in secured, labeled folders categorized by month, department, or project.
- Store digital files in designated, access-controlled directories with appropriate naming conventions for easy retrieval.

6. Retention

- Maintain original receipts and documents for the period required by company policy and legal/audit requirements (e.g., 7 years).

5. Compliance & Audit

- Finance staff must periodically review files to ensure adherence to this SOP.
- Non-compliance should be reported to management and corrective action taken.

6. References

- Company Financial Policy Manual
- Document Retention Schedule

7. Revision History

Date	Revision	Description	Approved by
2024-06-01	1.0	Initial release	Finance Manager