

# **SOUTHERN HIGHLANDS COMMUNITY MENTAL HEALTH CENTER**

## **POLICY AND PROCEDURE MANUAL**

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**Section Number 340**

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### **Policy 340 – Agency Fiscal Records**

#### **I. OVERVIEW**

Certain fiscal records are required for sound fiscal management and quality audit controls. These records must be kept separate from records of other program in the Center.

#### **II. PROCEDURES**

The records to be maintained are:

- A. Payroll Journal
- B. Accounts Payable Journal
- C. Depreciation Journal
- D. Third Party A/R Journal
- E. Cash Receipts Journal
- F. Year End Journal
- G. Cash Disbursements Journal
- H. General Journal
- I. General Ledger
- J. State Reports and Budgets

The usual supporting documents must be retained in accordance with Section 411. These documents include vendor invoices, cancelled checks, staff travel reports, petty cash vouchers, etc.