Summary/Purpose: All university faculty and staff initiating, preparing, completing or approving any financial transactions must ensure the transaction justification and supporting documentation includes complete information about the transaction. The justification should not repeat information provided by the account number or restate the general ledger code in the description. It should provide additional information. The transaction justification and any other required documentation (receipts, etc.) should be sufficient to clearly explain the transaction to someone inquiring about it, such as an auditor, at a later date. For departments completing general ledger entries that are not sent to the Accounting Office, the documentation should be maintained within the department.