**Section 1110.100 Accounting Requirements**

a) All accounting entries of a Grantee must be supported by appropriate source documents, recorded in books of original entry, and posted to a general ledger on a monthly basis.

b) Expenses paid with grant funds are to be identified to specific services funded by the grant. All other expenses not funded by the Administrator may be booked in total.

c) Each Grantee shall maintain all fiscal records for five years after the end of each budget period. In instances involving unresolved issues arising from an audit, pending litigation or unresolved tax issues, records related to the unresolved issues must be retained at least until the issues are resolved.