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මුදල් අමාතාගය.

நிதி அமைச்சு

MINISTRY OF FINANCE

මහලේකම් කාර්යාලය, කොළඹ 01

செயலகம், கொழும்பு 01

The Secretariat, Colombo 01

DMA/Sys.Aud/check list/01 உமது இல

Chief Internal Auditors **Internal Auditors**

Vouching of payment vouchers

I do hereby attached vouching checklist for the use of chief Internal Auditors and Internal Auditors when auditing of payment vouchers in the process of Internal Auditing.

- 02. You are instructed to carry out necessary inspections, other than the items, listed in the checklist as required.
- 03. This vouching checklist can be used to carrying out Auditing activities by audit staff and it should be filed in the working auditing files as evidence. If there is any deviations, it should be reported to the head of the institution through the Internal Audit report.

Director General

2484700

Fax

2449496

Vouching checklist

Institution:	Year:
Date :	Month:
Name of the audit Officer	

	Particulars	Voucher Number
ber		
n		
al N		
Serial Number		
1	Is it maintained a Chronological order of voucher numbers? (FR 261(1))	
2	Whether the voucher has been prepared in accordance with FR 234?	
3	Are vote particulars correct in accordance with the expenditure?	
4	Whether the ledger posting is correct?	
5	Is complied with FR 136 in authorization of	
	expenditure?	
6	Is complied with FR 137in approval of the payment? (check against the value of the voucher with FR 137)	
7	Whether FR 115(3) approval attached for laps payments?	
8	Whether authorized officer has certified the voucher(FR 138)	
9	Is Complied with FR 139 in payment of vouchers?	
10	whether cheques are correctly signed According to F.R. 141(2)	
11	Whether the voucher is initial by prepared officer (FR 225 (4))	
12	Whether the voucher is initial by checking officer (FR 225(4))	
13	Is file number available and correct?	
14	Whether all supporting documents are attached?	
15	In case of contract payments;	
	1. Bill sheet	
	2. Quantity sheet. (Measurement Sheet)	
20	3. FR 237 Engineer/ TO report	
	4. Variation report (if necessary)	
16	In case of Purchases / or Services ;	
	Purchase order	
	2. Invoice / Tax Invoice originals	
	3. GRN In case of purchasing whether goods received to stores (FR 715)	
	4. Compliance certification (TEC Report)	
	5. Is procurement decision attached or mentioned?	
17	Whether voucher amount and details recorded in cash book?	
18	Is payee correct?	
19	Is Voucher amount correct?	+++++++++++++++++++++++++++++++++++++++
20	Whether amount in number and amount in words are	+++++++++++++++++++++++++++++++++++++++
	and the state of t	



	correct?					
21	Is Payee sign for receipt or receipt note attached? (FR264 (1))					
22	In case of Repairs, is there any certification from responsible officer in the voucher?					
23	In case of replacement of spare parts, whether removed parts handed over?		2			
	2. Whether there is a certification from responsible officer for the repair?					
24	In case of purchase of technical items, whether technical expert or TEC has verified the compliance of received goods accordance with given specifications?					
25	1. Whether the voucher stamped with "PAID"?					
	2. Whether the payment officer initial with cheque number and date?					
	3. All the supporting documents should be stamped with "PAID" and paying officer should be initial on it and cheque number should be noted. (FR 261(2), FR 262(2),(3))			2		
26	Is VAT amount correct?					
27	In case of VAT payments, whether VAT registration certification is attached?					
28	Whether validity of VAT certificate had been verified by Accountant?					
29	Is Retention amount correct in case of contract payments?					
30	Are advances recovered? (if applicable)			8		
31	Are all deductions Correct in the voucher?					
32	Is balance amount correct?					
33	Is complied with FR 385, 386, 387,388,389,391, 392,394, in case of cheque payments?					

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29-7-2019

Signature

Date