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முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்  
DEPARTMENT OF MANAGEMENT AUDIT

මුදල් අමාත්‍යාංශය.

நிதி அமைச்சு

MINISTRY OF FINANCE

මහලේකම් කාර්යාලය, කොළඹ 01

செயலகம், கொழும்பு 01

The Secretariat, Colombo 01

මගේ අංකය

எனது இல

My No

DMA/Sys.Aud/check list/01

ඔබේ අංකය

உமது இல

Yur No

දිනය

திகதி

Date

2019.07.29

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.

  
S.A. Chandrika Kulathilake  
Director General

## Vouching checklist

**Institution:** .....

**Year:** .....

**Date :** .....

**Month:** .....

**Name of the audit Officer:** .....

Serial Number	Particulars	Voucher 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 137 in 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)										
	3. FR 237 Engineer/ TO report										
	4. Variation report ( if necessary)										
16	In case of Purchases / or Services ;										
	1. 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										

*dh*

