| Reference number | Description | Amount | Amount unsupported | Yes/No | Document type | Number | Date | Description | Yes/No | Approved by | Yes/No | Description | Yes/No | Description | Yes/No | Description | Yes/No | Description | Yes/No | Description | Yes/No | Description |
|------------------|-------------|--------|--------------------|--------|---------------|--------|-----|-------------|--------|------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|

*This assessment should be made after all aspects of the expenditure have been assessed. All expenditures should be monitored closely to ensure compliance with the organization’s policies and procedures. The columns highlighted in red indicate those attributes that are more likely than others to result in high priority findings and unsupported expenditures.*

The payment voucher for this expenditure is signed by the authorized official.

Expenditure represents services received during the period covered by the FACE forms.

Price is reasonable (= compared to market price), and determined through a competitive bidding process according to applicable procurement procedures (IP or UNFPA).

Expenditure recorded is exclusive of VAT (unless eligible according to PPM).

For personnel costs only: the salaries and fees applied are within established rates (UNFPA or UNCT rates).

There was segregation of duties between staff ordering the goods/services and those making the payment.

Goods/Assets/Services are used for the intended purposes.

Expenditure on the FACE forms reconciles with IP accounting records and bank statement.

Expenditure is correctly coded in the FACE form.

Sample Expenditure

Sufficient and appropriate supporting documents are on file for this expenditure (see minimum appropriate docs tab).