

ANNEX C

Sample Expenditure						Eligibility*	Adequate and appropriate supporting documents are on file for this expenditure (see minimum appropriate check list)				The payment voucher for this expenditure is signed by the authorized official		Expenditure matches activity and budget in signed work plan		Expenditure on the FACE forms reconciles with IP accounting records and bank statement		Expenditure is correctly coded in the FACE form		Stamped FACE by UNFPA or recorded in UNFPA fund?		Expenditure represents services received during the period covered by the FACE forms		Price is reasonable (compared to market prices) and determined through a competitive bidding process according to applicable procurement procedures (if applicable)		Expenditure recorded is accurate w/ VAT process (if applicable according to DPK)		For personnel costs only: the salaries and benefits 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/services are used for the intended purpose		Comments / Findings				
#	FACE	Activity	System #	Date	Description	Amount	Amount unsupported	Yes/No	Document type	Number	Date	Description	Amount	Yes/No	Approved by	Yes/No	Description	Yes/No	Description	Yes/No	Description	Yes/No	Description	Yes/No	Description	Yes/No	Description	Yes/No	Description	Yes/No	Description	Yes/No	Description	Yes/No	Description		
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*This assessment should be made after all attributes of the selected transaction have been tested. The spot checker should determine which findings will result in the ineffectiveness of the related expenditures. The criteria to make such determination are the same criteria that would have determined the rejection of the expenditure in the original FACE form if the finding had been known at the time the FACE form was reviewed and approved.
The columns highlighted in red indicate those attributes that are more likely than others to result in high-priority findings and unsupported expenditures.