



## Documents required for audit for the period from start of project to completion

Description
<b>Income</b>
1. Donor
2. Fund reconciliation
3. Requests for fund transfers
4. Disbursements and payment vouchers with original supporting documentation
<b>Cash and bank</b>
1. List of bank including details of: <ul style="list-style-type: none"> <li>- Bank name</li> <li>- Address</li> <li>- Account no.</li> </ul>
2. All period ended bank confirmation
3. All bank statement and bank reconciliation
4. Cash book
5. Minute of cash count
6. List of outstanding advance
<b>Human Resource</b>
1. Latest Organizational Chart
2. Payroll sheet from start to completion of project
3. Employment contract
4. Record of salary payments from start to completion of project
5. Daily DSA rate
<b>Fixed assets</b>
1. Fixed asset register and stock lists
2. Vehicle log book
3. Minutes for annual physical checking of equipment
4. Access to Office's computers and other office equipment under the supervision of responsible Office personnel strictly for audit purposes only
<b>Guideline, manual and report</b>
1. Balance sheet and Statements of income and expenditure
2. Project document and Memorandum of Understanding

Description
3. Financial Manual & Accounting Guideline (if any)
4. Procurement Guideline (if any)
5. Detailed monthly exchange rate used to convert from local currency to other currencies and vice versa
6. External review reports (if any)
7. Evaluation report, other review reports (if any)
8. Minutes of meeting throughout the project period
9. The financial ledgers, including cash books, bank books, expenditure records, records of fund receipts, advance and payable records and in-kind contributions
10. The original and revised annual work plans
11. All budget revisions
12. Comparison between actual expenses and budgets, if any
13. Annual Office Reports
Others
1. Details of lease commitments
2. Bidding documents (if any)
3. List of receivables as at last month of the project, the total of this list should be reconciled to the advances of the balance sheet
4. List of payables as at last month of the project, the total of this list should be reconciled to the payable of the balance sheet
5. Other information required to financial statement disclosure

**Please note that during the course of the audit additional schedules/information may be requested.**

**For Assistance, please contact EEP Mekong Regional Coordination Unit  
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