

Vouchers

Vouchers are essential for all transactions. The amount of information contained in a voucher will vary but remember, anything is better than nothing.

Information required	Comments
Essential for all vouchers	
Name of person who made the payment	Important for cash advances as they can become very complicated.
Name and signature of person who received the payment	<p>You might have to write the receipt yourself and the signature may be a cross or thumb print. Carry pre-printed receipt books with you.</p> <p>If the person refuses to give or sign a receipt, note down the details on a piece of paper and sign it yourself with a note explaining why you could not get the payee's signature. You may be questioned later, but at least you will have the information to provide the answers.</p>
Name, address and official stamp of organisation if person received money on behalf of an organisation.	Ask yourself also whether the person is authorised to accept payment on behalf of the other organisation – normally that organisation should be able to issue an official receipt of their own.....
Amount of payment	In both numbers and words for large amounts
Currency of payment	Make sure that the currency of payment is clearly indicated especially if you are using several currencies.
What the payment was for	You need more details if you are spending a large amount of money.
Date on which payment was made	Write the day with two digits using for example 02 rather than 2. Write the month in letters rather than numbers if there is any risk of confusion e.g. US and European staff/accounting systems working together. Write the year with four digits – it will be a reminder of which calendar is being used.
Additional information depending on circumstances	
Number of the voucher	For security, number vouchers for receipts and for payments in number order in advance or have them pre-printed.
Translation if the original is not in a language which will be understood by whomever will process accounts	Detail depends on amount
Whether paid by cheque or cash	Add cheque number if by cheque
Name and signature of person preparing payment	<p>Should be different person preparing, checking and approving payment, and each person should be formally authorised to do so.</p> <p>Especially important for larger payments, but you need to strike a balance between workability and control.</p> <p>Full signatures are far better than initials as they are more difficult to forge.</p>
Name and signature of person checking payment	
Name and signature of person approving payment	
Reference to supporting documentation	Contracts, invoices and delivery notes – attach originals to avoid double-invoicing and/or payment.
Code	Essential for analysed cash book – also useful check that there actually is a budget item for expenditure