

Office of the Bursar

South Eastern University of Sri Lanka

Internal Financial Circular No: 02/2017

02.01.2017

Deans of Faculties

Librarian

All Heads of Departments

Academic & Non-Academic Staff

REIMBURSEMENT OF EXPENSES

It was observed that the most of reimbursement vouchers are received to the Finance Division with lack of supporting documents and incompleted. Therefore I would like to draw your attention on the following guidelines and conditions to be followed regarding the reimbursement vouchers.

1. The particular activity should be duly authorized – Prior approval should be granted by an officer who has such a capacity to do so.(Voucher approval shall not be considered as the prior approval)
2. Actual receipts for expenditure incurred must be produced, and attached to the voucher as under-receipts. (Including Seller's name and address, Amount of Rs, Date, etc.)
3. If the payment is included VAT, the particular invoice should be according to the Sec 20(2) of Value Added Tax (VAT) Act No.14 of 2002. If such a receipt is not a "Tax Invoice" the paid VAT amount shall not be reimbursed.
4. If the expenditure is related to a travelling expenditure, the voucher should be sent to the finance division through the Snr Asst; Registrar/Administration to get his/her certification for travelling expenses.
5. **Subject to the provisions at FR 237, FR 138 and FR 139:** To make confirm that the payee shown on the face of the voucher in the person entitled to payment and that the amount provided for payment to him/her is correct, the officer concerned should attach a "Reimbursement Request Letter" to certify on honor that the charges have been incurred solely on the public service and were actually paid by him.
6. In case of more proof documents are requested by the certifying officer/Payment officer as provision stipulated on FR 138 and FR 139, reimbursement requester should attach that requested documents along with the reimbursement voucher.
7. Other relative rules and regulations will also be affected.
8. Incompleted vouchers will be rejected

Please take action accordingly.

Bursar

Cc: Vice Chancellor
Registrar
Assistant Internal Auditor