

Payment Voucher (PV) Checklist

Please make sure you have fulfilled all of these requirements before submitting a payment voucher to Financial Services.

- I. The Payment Voucher must have the full name of the payee and the mailing address where the cheque is to be sent.
- II. The PV must show the total amount to be paid.
- III. The PV must show the total GST portion of the payment.
- IV. The account number to be charged must be shown on the PV.
- V. The PV must be signed by the signing authority of the department being charged.
- VI. The "Particulars Section" of the PV should include a description of the expense(s) claimed, services provided, refunds given, etc.
- VII. Original receipts/documents for each item claimed, must be attached to the PV.
- VIII. For refunds, the receipt number of the original transaction should be provided.
- IX. If payment is for services provided by a *Canadian citizen*, the social insurance number of the payee must be provided.
- X. If the payee's social insurance number starts with "9", the number is a temporary number, and therefore a copy of the SIN card, as well as the work permit should be attached to the PV.

- XI. If payment is for services provided by a *non-resident of Canada* and the payee has provided a tax waiver, a copy of the waiver should be attached to the PV. Also, the payee's ITN should be shown on the PV (*Note: The ITN is the Individual Tax Number assigned to the payee by Revenue Canada when granting the tax waiver*). In the absence of a tax waiver, a 15% "non-resident tax" must be deducted from the amount payable to the payee.
- XII. If amount of reimbursement for goods purchased by an employee is less than \$50, a petty cash voucher can be submitted to the General Accounting Office (1W04) for reimbursement in cash rather than cheque.