

Cheque Requisition

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January 4, 1971

Cancels:

September 25, 1979

Dated:

November 1, 1994

Signature/Position:

Assistant Vice-President Finance

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SUBJECT

Cheque Requisition

INTENT

To provide a method of requesting and authorizing payments by cheque from University funds for transactions other than those included in the regular Accounts Payable routine.

SCOPE

To cover requests for payment by cheque from University funds for transactions such as special prepayments, payment of awards, scholarships or bursaries, refund of student tuition, housing deposits, service deposits, honoraria and some interim payments.

PROCEDURE

Instructions for the completion and distribution of the Cheque Requisition form (011-30 - Rev. 79.03.01) follows: (Ref. attached sample)

1. Date

Current date of the request.

2. From

Name of person requesting cheque; department and telephone extension.

3. [Pay to](#)

The name and complete address of the person (or firm) to whom the payment is to be made.

4. [Special Delivery Instructions](#)

If the cheque is to be routed to a person other than to the address shown in [item 3](#), insert the routing instructions in this space.

5. [S.I.N.](#)

Insert the social insurance number if Honoraria is included in payment request.

Honoraria

A separate cheque requisition for each person and for the honorarium amount only, is required to be submitted in triplicate. Refer to attached Human Resources guideline for payment of casual compensation.

6. [Date Required](#)

Insert the required date of payment noting that seven (7) working days may be required for Accounts Payable to process the request. Only one cheque run per week is made. Requests received in the Accounts Payable department prior to 10:00 a.m on Friday will normally be included in the weekly cheque run for Payment the following Tuesday. Requests received later than 10:00 a.m. Friday will be included in the following week's run.

7. [Currency of Payment](#)

Specify currency (Canadian, U.S. or foreign).

8. [Amount](#)

Type the total amount of payment required as (\$0,000.00) in one currency. (Convert multiple currencies to one amount.

9. [Purpose](#)

The reason for which the payment is requested, cross-referenced with supporting detail or documents attached. This is required to provide an audit trail for accounting.

10. [Coding Section](#)

To be completed as per Coding Slip instructions (Ref. Financial Procedure FP2.3.04)

11. [Approved by](#)

Approval signature of the department chair or director is required.

12. [Bank Account and Cheque Issued](#)

Leave blank; for Accounting Department's use only.

DISTRIBUTION

Cheque requisitions are required in duplicate for requisitions other than those requesting payment of Honoraria. Honoraria or awards payment requisitions are required in triplicate to accommodate the issuance of T4A personal tax form reports at taxable year end.

All copies are to be forwarded to the Accounts Payable section of the Department of Financial and Administrative Services of the University. A lead time of seven working days should be allowed prior to the required payment date.

RESPONSIBILITY

The Accounts Payable Manager will be responsible for verification of the amount required and that the proper authorization and supporting documents are attached. If the request is in order, it will be scheduled into the computerized cheque run to the required payment date.

ATTACHMENT FINANCIAL PROCEDURE 2.3.05 SEPT. 1/78

1. Guidelines For Payment of Casual Compensation

1. A Cheque Requisition form is not the appropriate method for paying individuals for services rendered to the University for the following reasons:
 1. The individual may already be on the University payroll in another department.
 2. The individual may be a graduate student and subject to limitations with respect to the number of hours which may be worked and/or the amount of money which may be earned.
 3. The individual may not be eligible, to work in Canada, or if eligible the Employment Visa may expire before completion of the task for which payment is requested.
2. Each of the above reasons has special related problems in order to assist us in ensuring both that the University meet its statutory obligations and that the employee receives due consideration in all circumstances please follow these guidelines when requesting payment for special projects.
3. For assistance in determining whether any of the above categories apply to individual cases please check with the Human Resources Department. As a guide to #iii, if there is a Social Insurance Number beginning with '9', or a request to send payment to an address outside Canada we would need proof of visa status or eligibility to receive compensation in this country. A copy of any offer letter or contract should accompany the request for payment.
4. Individuals should be advised to clarify their status relative to the deduction of income tax prior to starting casual employment. The Controller will assist individuals who have queries with respect to the necessity for deduction of income tax through the payroll system. In certain circumstances it may be possible not to make income tax deductions at source but instead to issue a T4(a) at the end of the tax year. The correct method should be established by the individual and the Controller before compensation is paid.
5. "Third Party" payments are not permissible. The University pays compensation directly to the individual who has performed the approved task. There is no mechanism whereby recompense can be made to another person who has privately paid an individual for instance for typing services, and subsequently wishes to recover the payment from tile University.

A. Honoraria

Where an honorarium is to be paid to an existing employee in recognition of special services outside the normal duties of the position such payment should be made through the use of the Employee Data Form, with an accompanying memorandum explaining the nature of the payment, and the period covered.

If the service has been provided to a department other than the employee's regular department that fact should be indicated in the covering memorandum.

Honoraria payments for less than \$50 may be made by cheque requisitions but these should be forwarded to the Human Resources Department for verification before payment can be made. The Human Resources Department will forward the requisition to Accounts Payable after monitoring that the recipient does not fall into one of the three categories mentioned in [Section 1](#).

Honoraria payments may be made to individuals outside the University community through a cheque requisition provided that the service performed is on a "once only" basis, and that the provisions described in paragraphs 3 through 5 above are complied with. Cheque requisitions should be forwarded to the Human Resources Department with relevant supporting documentation.

If payment is to be made to an agency, consulting firm or similar business, a copy of the invoice and a purchase requisition will be required and documents may be forwarded directly to the Accounts Payable Department.

B. Second Appointment

It is possible for a full-time employee to undertake duties which are different from those of his/her regular position and which will be performed outside normal working hours. Payment for amounts exceeding \$50 should be made by raising a part-time appointment which should be done by completing and processing an Employee Data Form. Please note that the basic 4% allowance for vacation is payable on these appointments unless such payment is included in the salary and the employee has been advised in writing of this fact before accepting the assignment. Part-time appointments may not be raised to recompensate employees for working over-time on their regular duties. The cheque requisition form may not be used to process payment for regular employees if the amount of payment exceeds \$50.

C. Graduate Student

Employment of graduate students must be approved by the Department of Graduate Studies. Payment can be achieved by forwarding an Employee Data Form to Graduate Studies for a weekly rate but with a memo indicating the number of hours to be worked per week and the period of employment. The cheque requisition form may not be used to process payment for graduate students under any circumstances.

D. Miscellaneous

There may be circumstances when outside labour is hired to undertake small projects such as invigilating, assisting with marking papers, typing essays or research papers. Payment exceeding \$50 for these projects should be made through a part-time appointment unless the individual is a student hired for less than ten hours per week at the minimum wage, when a Student Timesheet may be used. The cheque requisition form may not be used to process payment for casual services if the amount exceeds \$50.

Please note that all documents should be prepared following University policies and procedures relative to payment for services and forwarded to the Human Resources Department to be monitored and passed to the appropriate section for processing.