

## Proof of Payment – Clarification

issued October 5, 2016

*"A proof is a proof. What kind of a proof? It's a proof. A proof is a proof. And when you have a good proof, it's because it's proven" Jean Chretien*

The University of Toronto Guide to Financial Management states:

<http://finance.utoronto.ca/policies/gtfm/travel-and-other-reimbursable-expenses/travel-and-other-reimbursable-expenses-policies-and-guidelines/#Attach>

"How To Claim Expense Reimbursement

B. Attach Original Receipts

Detailed Requirements

Organize receipts/proof of payment in the order of presentation of the item on the claim form."

And further, under Air and Rail Travel: "If proof of payment is not indicated on the original receipt, additional proof of payment is required, e.g. copy of credit card statement."

In addition to The Guide to Financial Management and for further clarification, proof of payment is required for all reimbursable expenses and can take the form of:

1. An original receipt that indicates on that receipt that the amount was paid in cash. This was common before increased use of debit and credit cards and was often done with a store stamp, though it could be handwritten.
2. Detailed original receipt indicates the amount was paid by debit or credit card. This is currently common with major grocery store chains.
3. An original detailed receipt and a separate receipt indicating payment received by debit or credit card. This is currently common with restaurants and referred to as the POS (Point of Sale) receipt.
4. The "original detailed receipt and separate proof that invoice was paid" e.g. Bell invoices includes payment history showing payments received for previous invoices
5. Bank or credit card statement – Attach a bank or credit card statement showing payment was made. NOTE: this is in addition to the detailed original receipt
6. Email/online order indicating the expense was paid. e.g. conference
7. Where the expense was paid in cash but original receipt does not indicate this – use the "missing receipt" form to explain how it was paid