



Administrative Procedures

AP-705 PAYMENTS	Date of implementation: Fall 2006 Date of update: November 1, 2022
	Related Administrative Procedures: AP-710 Purchasing AP-712 Purchasing Card

Purpose: Payments to those persons, vendors, institutions, and agencies having provided goods or services to the Division are to be made in accordance with these procedures.

Procedure:

- 1) Pay Day Schedules
 - a) Direct deposits of salary payments of regular staff are to be issued in accordance with the provisions of applicable Local Collective Bargaining Agreements.
 - b) Direct deposits of salary payments of out of scope regular staff are to be issued on or before the 25th day of each month.
 - c) Direct deposits of wage payments of casual staff are to be issued in accordance with the provisions of *The Saskatchewan Employment Act*.
- 2) Compensation for Expenses
 - a) The CFO is responsible for publishing the schedule of rates and regulations governing the reimbursement of employees for expenses incurred related to their authorized duties (Appendix A).
 - b) Expense claims are to be submitted in the month they occur and will not be paid if they are submitted after September 15 in the following fiscal year.
 - c) Provision for payment of expenses is to be made in a timely manner following receipt of the appropriate application or forms for the funds.
 - d) The Division assumes no obligation to reimburse expenses that are not in compliance with this procedure. The individual will be solely responsible for the rejected expenditure.
- 3) Vendors
 - a) Payments are to be made in accordance with prevailing business practices to vendors who have provided goods or services to the Division.
 - b) The general practice for payment of accounts for commercial vendors is to be net thirty (30) days, that is, payment within thirty (30) days of the invoice.

- c) Every reasonable effort is to be made to take advantage of cash discounts for early payment offered by vendors and to avoid financial penalties for late payment.
- d) Exceptions are only to be made in extenuating circumstances by the authority of the Director of Education or the CFO.
- e) Advance payments to vendors require approval of the CFO.
- f) Authorization for payments:
 - i) If a purchase order has been processed, the purchase order will serve as authorization to pay the invoice.
 - ii) If a purchase is made using a purchase card (P-Card), the submission of the supervisor approved monthly reports will serve as authorization to pay the invoice.
 - iii) In other purchase methods, authorization is made by the budget manager and shall include their signature indicating satisfactory receipt of goods or services along with the appropriate expense code.

4) Petty Cash

- a) Petty Cash funds are to be administered at the school by the principal.
- b) Petty cash funds are generally available to a maximum of Five Hundred Dollars (\$500). Upon written request to the Accounting Supervisor, schools may request an increase up to One Thousand Dollars (\$1,000). Increases may be considered permanently or for an interim period to support a special project, such as family fun night or tournaments.
- c) Expenses may be paid from petty cash up to Fifty Dollars (\$50). Exceptions to this limit would include postage or express charges only.
- d) Petty cash funds are to be used solely for payment of postage, minor office supplies, consumables, and other incidentals as may be necessary from time to time. Petty cash funds may not be used to purchase equipment.
- e) All purchases must be supported by appropriate receipts and invoices.
- f) Petty cash funds are to be replenished upon receipt of a properly executed requisition with the required invoices and receipts attached.
- g) Petty cash funds are subject to audit at any time.

5) Honoraria

- a) Honoraria may be paid to non-employees of the Board contributing to institutes, seminars or workshops. Employees must be paid in accordance with the terms of their contracts.
- b) The honorarium is to appropriately compensate for the expertise and time of the resource person and should reflect the industry standard.

- c) Individuals are to be reimbursed for travel, meals and accommodation, as required.
- d) Payments of honoraria are to be approved by the appropriate budget manager.

References:

[The Saskatchewan Employment Act](#)