Responsibility: Coordinating Superintendent, Business Services & Treasurer of the Board
Legal References: N/A
Related References: FS-19-AS1 Request for Cheque
Administrative Procedure 4380 – Travel, Meals & Hospitality Expenditures
Administrative Procedure 4400 - One-Over-One Approvals
Broader Public Sector Procurement Guideline
Revisions: June 2016, September 2019
Reviewed:

1. **Preamble**

   1.1 The following procedure outlines the requirements for having invoices paid through accounts payable.

2. **General**

   2.1 All invoices should be delivered to Accounts Payable (finance-ap@wrdsb.ca) for processing.

   2.2 Invoices are matched to the relevant purchase order and processed for payment. For all computer related invoices, as well as invoices over $10,000, proof of receipt of goods (ie bill of lading) is required in order for payment to be processed.

   2.3 All invoices and requests for cheque require one-over-one approvals as per Administrative Procedure 4400 One-Over-One Approvals.

   2.4 Cheque runs are produced weekly during the school year and bi-weekly during July and August.

   2.5 Any statements or correspondence regarding outstanding accounts should also be forwarded to Accounting Services for investigation.

3. **Procedures**

   3.1 Harmonized Sales Tax (HST) Rebates

   The accounting system will calculate the appropriate HST rebate on each invoice. The HST rebate will show on reports or inquiries as a credit amount and all references and details will be similar to those shown for the invoice.

   3.2 US Cheques

   A separate cheque run is produced for cheques in US funds. The amounts shown on reports or inquiries will include the invoice amount plus the exchange amount.

   3.3 Request for Cheques (FS-19-AS1)

   Request for Cheques are used in circumstances where a Purchase Order is not applicable and should be forwarded to Accounting Services at least two weeks prior to the required date.
All Request for Cheques must include;
  • appropriate backup information;
  • the budget account code to be charged;
  • amount requested prior HST (if applicable);
  • an authorized signatory and
  • information regarding where the cheque is to be sent

3.4 Memberships
Membership fees for professional organizations are to be paid through Accounting Services. Staff should complete a Request for Cheque as above and attach the membership notice to be sent with the cheque.