



ACCOUNTS PAYABLE

Responsibility:	<i>Superintendent, Business Services & Treasurer of the Board</i>
Legal References:	<i>N/A</i>
Related References:	<i>FS-AS1-04 Request for Cheque Form FS-04-AS3 Request for Honorarium or Payment of Fees for Services Provided by an Individual for \$250 or Less FS-07-AS5 Reimbursement of Expenses Administrative Procedure 4380 – Travel, Meals & Hospitality Expenditures Broader Public Sector Procurement Guideline</i>
Revisions:	<i>June 2016</i>
Reviewed:	

1. Preamble

- 1.1 The following procedures outline the accounts payable services provided by Accounting Services, and guidelines and expectations for the use of these services.

2. General

- 2.1 In general, all invoices should be delivered to Accounts Payable in Accounting Services for processing.
- 2.2 Invoices are matched to the relevant purchase order and processed for payment.
- 2.3 Cheque runs are produced weekly during the school year and bi-weekly during July and August.
- 2.4 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-AS1-04)**
Request for Cheque forms 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 Cheque forms must be appropriately completed including;

- appropriate backup information
- the budget account code to be charged;
- 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 Form as above and attach the membership notice to be sent with the cheque.
- 3.5 Honoraria
Refer to "Request for Honorarium or Payment of Fees for Services provided by an Individual for \$250 or Less" form (FS-04-AS3) - a complete set of instructions is listed on the back of the form.
- 3.6 Expense Reimbursements
A Reimbursement of Expense Form (FS-07-AS5) should be completed for reimbursement of expenses incurred by trustees and employees of the WRDSB. Refer to Administrative Procedure 4380 – Travel, Meals and Hospitality Expenditures.