

## PAYMENTS

### Background

Payments to persons, vendors, institutions and agencies having provided goods or services to the Division are to be made in accordance with prevailing business practices.

### Procedures

#### 1. Pay Day Schedules

- 1.1 Direct deposit of salary payments of regular teachers are to be issued in accordance with the provisions of Local Collective Bargaining Agreements.
- 1.2 For all other regular employees direct deposits of salary payments are to be issued in accordance with the requirements of the Saskatchewan Employment Act.
- 1.3 For substitute and other staff, direct deposits are issued upon receipt of appropriate documentation.

#### 2. Compensation for Expenses

- 2.1 The Chief Financial Officer is responsible for publishing annually a schedule of employee compensation for all employees who earn \$50,000 or greater per year.
- 2.2 Provision for payment of expenses is to be made in a timely manner following receipt of the appropriate application or forms for the funds.
- 2.3 Expenses should be claimed in the same fiscal year in which they were incurred but no later than six months after the event.

#### 3. Vendors

- 3.1 Payments are to be made in accordance with prevailing business practices to vendors who have provided goods or services to the Division.
- 3.2 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.
- 3.3 Every reasonable effort is to be made to take advantage of cash discounts for early payment offered by certain vendors or to avoid financial penalties for late payment.
- 3.4 Exceptions to the procedures are to be made only in extenuating circumstances by the authority of the Director or the Chief Financial Officer.

- 3.5 With the exception of subscriptions and similar reference materials, advance payment to vendors or suppliers shall not be made unless it is of obvious financial advantage.
- 3.6 Payment will occur after the relevant budget manager has certified, by signature, satisfactory receipt of goods and services, coded the invoice and the relevant accounts payable process has been undertaken.

#### 4. Petty Cash

- 4.1 Petty Cash funds are to be administered by the Principal.
- 4.2 Petty cash funds are not to exceed five hundred dollars (\$500.00).
- 4.3 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. Except in extenuating circumstances, no single purchase other than postage or express charges made through the use of petty cash is to exceed one hundred dollars (\$100.00)
- 4.4 All purchases are to be supported by appropriate receipts and invoices.
- 4.5 Petty cash funds are to be replenished upon receipt of a properly executed requisition with the required invoices and receipts attached.
- 4.6 Petty cash funds are subject to audit at any time.
- 4.7 Application for petty cash is done with Form 515-1 Application for Petty Cash and Form 515-2 Conditions of Acceptance of Petty Cash Fund.

#### 5. Honoraria

- 5.1 Honoraria may be paid to individuals contributing to institutes, seminars or workshops who are not employees of the Division.
- 5.2 The honorarium is to appropriately compensate for the expertise and time of the resource person and is to reflect the industry standard.
- 5.3 Individuals may be reimbursed for travel, meals and accommodation, as required.
- 5.4 Payments of honoraria are to be approved by the Director or designate.

Reference: Sections 85, 344, 354, 355, 368 Education Act  
Annex 502.4 Agreement on Internal Trade  
The School Division Administration Regulations 45, 48  
Canadian Free Trade Agreement  
Canada-EU Comprehensive Economic and Trade Agreement  
New West Partnership Trade Agreement  
Saskatchewan Employment Act  
Local Bargaining Agreement between The Board of Education of the Northwest School  
Division and the Northwest Teachers' Association  
The Board of Education of the Northwest School Division NO. 203 of Saskatchewan and The  
Canadian Union of Public Employees and its Local NO. 4797 Agreement  
Non-Union Employees Assigned to Board Offices, Shops or Garages - Salary and Benefits  
Non-Union Bus Drivers and School Based Employees – Salary and Benefits

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