Living Sky School Division No. 202

Administrative Procedure (AP) Manual

Procedure Name: Payments			
Procedure Type:	Business Administration	**Implementation Date:**	FEB 25, 2009
Procedure Number:	7.05	**Last Revision Date:**	OCT 1, 2025
AP Owner:	Superintendent of Business	**Last Review Date:**	OCT 1, 2025
Legal Reference(s):	*The Education Act, 1995, s. 85* *Out of Scope Conditions of Employment 2023-02-17, s. 17, 18* *LINC Agreement, 2022-2025, s. 2* *CUPE Local 4747 Collective Agreement, 2022-2025,* s. *26.02* *The Saskatchewan Employment Act, 2024, s. 15-1* *Canadian Income Tax Act, 1985*		

Background

Payments to individuals, vendors, institutions, and agencies that provide goods or services to the Division shall follow sound business practices and established internal controls. These controls promote accuracy, accountability, and compliance with policies, procedures, and protocols, while helping to prevent errors, detect irregularities, and safeguard against fraud or unauthorized transactions.

Payment processes are a shared responsibility. Everyone involved - whether initiating, reviewing, or approving - contributes to protecting the Division's financial integrity. Through transparency, clear roles, and segregation of duties, we safeguard both the Division's resources and the people entrusted with carrying out these responsibilities.

Payroll is a central component of financial operations. The Human Resources department provides the payroll team with authorized rates of pay, ensuring employees are compensated accurately and in accordance with their contracts.

Scope

This administrative procedure applies to all payments made through the Division's centralized accounting system, as well as payments issued through school-generated funds. It applies to all staff and trustees involved in initiating, approving, or processing these payments.

This procedure does *not* apply to employee expense reimbursements related to travel, professional development, or supply purchases. Those are addressed in procedure *7.10 Employee Reimbursements*.

Roles & Responsibilities

Superintendent of Business

- provides strategic direction for financial operations and establishes internal controls to protect assets and ensure compliance
- holds signing authority for the Board and is responsible for reviewing and approving payments, based on detailed recommendations and analyses provided by the accounting/payroll specialist

Accounting / Payroll Specialist

- is responsible for the day-today administration and implementation of this administrative procedure, ensuring accuracy and compliance with established processes and controls, and conducts detailed reviews of payroll and expenditure transactions, recommending payments for approval to the superintendent of business
- provides technical guidance and direction to staff in the accounting and payroll offices to support consistent and proper application of financial procedures
- conducts a detailed review of all payroll and expenditures and makes recommendation for payment

Human Resources Administrator

- is responsible for providing payroll officers with authorized rates of pay

Payroll Officers

- are responsible for processing payroll according to the employee pay day schedules

Accounts Payable Clerk

- is responsible for processing vendor payments according to the payment schedule
- is responsible for ensuring expense claims and vendor invoices comply with this administrative procedure

Budget Managers

- are responsible for pre-approving expenditures and for reviewing and approving invoices to ensure appropriateness, accuracy, proper budget coding, and compliance with relevant administrative procedures

School Principals

- are responsible for pre-approving expenditures and for reviewing and approving invoices to ensure appropriateness, accuracy, proper coding of school generated funds transactions

Procedures

1. Employee Pay Day Schedules
   a. Direct deposits of salary payments for regular staff are to be issued in accordance with the provisions of applicable local collective bargaining agreements and the out-of-scope conditions of employment manual. Regular employees shall be paid on the 15th (or the Friday before if the 15th falls on a weekend) and the last business day of each month.
   b. Casual employees shall be paid on the 6th and 21st of the month or the Friday preceding these dates if that date falls on a weekend or holiday.
   c. Off-cycle paydays shall occur only in exceptional circumstances.

2. 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 30 days, that is, payment within 30 days of the invoice.
   c. 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.
   d. Exceptions to the procedures are to be made only in extenuating circumstances by the authority of the director of education or the superintendent of business.
   e. With the exception of subscription and similar reference materials, advance payment to vendors or suppliers shall not be made unless it is of obvious financial advantage and is pre-approved by the superintendent of business.

f. Payment shall be issued only after the responsible budget manager has certified, by signature, that the goods and services were received satisfactorily, has assigned the appropriate budget codes to the invoice, and after a pre-audit review has confirmed the accuracy and compliance of the payment documentation.

3. Honoraria
    a. Honoraria may be paid to individuals contributing to seminars or workshops who are ***not*** employees of the Board.
    b. Employees must be paid in accordance with the terms of their employment contracts and must not be paid honoraria for additional duties or as tokens of appreciation.
    c. The honorarium is to appropriately compensate for the expertise and time of the resource person and should reflect the industry standard.
    d. Individuals who are paid honoraria over $500 in total during the year will receive a T4A.
    e. Individuals are to be reimbursed for travel, meals, and accommodation as required.
    f. Payment of honoraria are to be pre-approved by the appropriate budget manager.

4. Gift Cards
    a. The purchase of gift cards is discouraged, as they are considered cash-equivalents and provide no oversight over how the funds are ultimately used.
    b. Gift cards shall not be purchased for staff in any circumstances.
    c. There may be occasions where a small token of appreciation is appropriate. In such cases, the purchase of gift cards is permitted only under the following conditions:
        i. gift cards must not be purchased in advance through bulk purchasing;
        ii. gift cards must not be reimbursed through employee expense claims;
        iii. the value of each gift card must not exceed $50; and
        iv. the names of recipients must be attached to receipts.
    d. Permitted situations include:
        i. student prizes, i.e. reading challenges, attendance awards, and
        ii. payment in lieu of honorarium for non-staff community members.

5. Purchasing Cards (PCards)
    a. The Division provides PCards to authorized employees to purchase approved goods and services in accordance with Division business operations.
    b. PCards are intended primarily for low-dollar, frequent purchases and do not replace established procurement processes for higher-value purchases, competitive bids, or purchases requiring formal contracts or agreements.
    c. Employees must refer to procedure *7.12 Purchasing Card (PCard) Use* and related protocol for detailed information regarding appropriate use, restrictions, and responsibilities.

Related

AP 1.03 Board Remuneration and Expenses
AP 7.06 Purchasing and Procurement
AP 7.10 Employee Reimbursements
AP 7.11 Petty Cash Funds
AP 7.12 Purchasing Card (PCard) Use

School Generated Funds (*in development*)

Payroll Review and Approval Protocol (*internal document*)
Vendor and Employee Payments Review and Approval Protocol (*internal document*)