

Statement of Policy

Budget managers shall certify that goods and/or services have been satisfactorily received before payment of any invoice from a vendor.

Rationale

Greater Saskatoon Catholic Schools endeavours to conduct its financial operations in an ethical and responsible manner.

Authority

➤ *The Education Act*, Sections 85 and 110

Guidelines

1. The purchase of goods and services shall be undertaken in accordance with Purchasing Policy DCB.

Procedures

1. Invoices are directed to the responsible budget manager for approval.
2. For invoices that should be paid, the responsible budget manager shall:
 - 5.1 Certify that the goods or services have been satisfactorily received and date, sign, and code the original invoice; and
 - 5.2 Forward the original invoice to Administrative Services Division on a priority basis.
3. Administrative Services staff will undertake a pre-audit of each invoice. The pre-audit includes, but is not limited to, checks to ensure that the pricing matches the purchase order or contract price and that the invoice is not paid twice, arithmetic accuracy, provincial and federal sales tax are paid or exempted as required, and proper certification.
4. In those cases where goods or services have not been satisfactorily received or where there is a price discrepancy, budget managers shall hold the entire payment or make partial payment only, until the matter is resolved.

When partial payment is required, the budget manager is to return the invoice to Administrative Services Division, together with a written note indicating the reason why the total invoice should not be paid.

When the discrepancy is resolved and the invoice is to be paid, the budget manager is to certify receipt of the order by signing, dating, and coding the invoice and returning the invoice to Administrative Services Division.

5. In those instances when a partial order only has been received, the following steps are to be followed:
 - 5.1 Certify that the goods have been satisfactorily received by signing the packing slip received with the delivery and retaining the packing slip to compare against the invoice;
 - 5.2 Confirming the goods and price when the invoice is received by signing, dating, and coding the invoice and forwarding it to Administrative Services Division for payment; and
 - 5.3 Retaining purchasing orders and packing slips as records. The purchase order number will appear on the month end financial report detailing transactions.
6. When charged for items not yet received, the budget manager shall resolve with the vendor by requesting a credit note and adjusting the invoice.

Forms

Administrative Services Division Manual

References

Statement of Educational Commitment of Greater Saskatoon Catholic Schools:

- To practice stewardship with respect for all of God's creation
- To foster good human relationships

Date Approved Dates Amended:

September 1, 1988	May 29, 1995	March 20, 1996	February 2004
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