

Accounts Payable - Approval Rules, Forms, EFT, & BMO

Expense Approval Rules

Expense Payable To	Approval Signature Required
School Vendor	Principal
School Staff (Teacher, Secretary)	Principal
Principals & Vice-Principals	Superintendent
Board Office Vendor	Budget "Owner" (Director, District Principal, Superintendent, Secretary-Treasurer)
Board Office Staff	Direct Report to (Director, District Principal, Superintendent, Secretary-Treasurer)
Secretary-Treasurer	Superintendent
Trustees & Superintendent	Secretary-Treasurer

Contract Approval Rules

Contract Type	Approval Signature Required
All Contracts	Superintendent or Secretary-Treasurer

Types of Payments & Appropriate Forms

Type of Payment	Submit to Accounts Payable
Invoice directly from vendor	Stamped & coded invoice
Contracts	Stamped & coded contract
Staff expense reimbursement	A.1 Reimbursement Claim Form
School expense reimbursement	A.1 Reimbursement Claim Form
Staff travel expense claim	A.2 Travel Claim Form
Transportation assistance	A.5 Transportation Assistance Reports
Honorarium	A.8 Honorarium Claim Form

Invoices: CRA Business Number vs SIN Number

- **Registered Businesses:** CRA Business Number must be included on invoices
- **Service Providers that do not have a Business Number:** must provide Social Insurance Number (SIN). Please call in SIN information to Penny. Do not store this information.
- **T4A's:** School trust account payments to non-registered businesses, send a copy of the invoice and payment details to Accounts Receivable (Penny) for T4A tracking.

Reminders for Submitting Invoices & Accounts Payable Forms

- **Invoices:** Always stamp and fill in G/L code, amount, invoice number
- **All forms are fillable pdf's:** Please type when possible (preferred to handwritten)
- **Cheque payable to:** must be the name on the bank account. Watch for personal name vs. company name (e.g. company may have a bank account in their personal name)
- **Receipts:** attach receipts, single sided, scanned

- **Mileage detail:** must complete p. 2 of A.2 Travel Claim to be reimbursed for mileage, single sided, scanned

Electronic Funds Transfer (EFT) Applications

- Attach completed EFT applications for service providers and new vendors (if not on file)

BMO Card Expenses

- ✓ Use BMO cards for: travel expenses, online purchases, purchases from small providers
- × Don't use BMO cards for: primary vendors (e.g. Hall Printing). Submit these invoices to Accounts Payable