

# Douglas College Accounting Guidelines

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*Accounts Payable Payment Documentation- Revised October 2010*

## **Guideline**

Payments will be made to vendors once all approved documentation is received by Accounts Payable.

## **Scope**

This guideline includes the purchase of all goods and services except for the following:

- Library materials (administered by Learning Resources purchasing)
- Items purchased by the College Bookstore for resale
- Employee expenses (travel and reimbursement for items under \$1,000)
- Catering services (Compass)
- Utilities
- Honorariums
- Subscriptions and memberships
- Legal expenses

## **Procedures**

### **Individuals and Unincorporated Businesses**

All payments to individuals for services provided must be routed through Employee Relations. If the service provided by the individual or unincorporated business is determined by Employee Relations to be an employment relationship, then that person will be paid through Payroll. The remaining individuals and unincorporated businesses will be paid by Accounts Payable upon receipt of an invoice attached to a Non-Salary Purchase Service Contract approved by the appropriate signing authority and Employee Relations.

### **Incorporated Businesses**

All purchases for goods and services over \$1,000 require a purchase order. Goods and services under \$1,000 require a cheque requisition.

### **Related Policies/Guidelines**

Purchasing Policy

Honorarium Guideline