

Segregation of Duties		5050
Chapter 5: Levels of Authority	Department: Finance	
Date Approved:	Date Revised:	
Source Reference: Nogdawindamin Internal		

POLICY:

Nogdawindamin Family and Community Services segregates roles pertaining to procurement between individuals and across departments when needed. Responsibilities will be divided into the roles of: Requisition, Budgeting, Commitment, Receipt and Payment.

PROCEDURE:

1. Requisition duties will be the responsibility of the staff who is making the order or requesting a purchase, including Supervisors, Managers, Directors or other designates.
 - a) Staff will complete a Request for Payment/Purchase Order form and receive the appropriate signing authority if needed; The signing authority will ensure that there is sufficient budget to purchase the item.
 - b) The Request for Purchase is forwarded to Accounts Payable and the Request for Purchase Order is then forwarded to Reception for processing;
 - c) The staff who began the requisition process is also responsible for completing the transaction;
 - d) This process is applied to direct payment and recurring payment situations as well.
2. Commitment to an expenditure and guaranteeing payment follows the same process as Requisition, therefore those responsible are reflected in Procedure #1.
3. Receipts are the responsibility of the staff who initiated the request to ensure the vendor provides them and the staff who completed the purchase. The process is as follows:
 - a) Staff collects receipt from vendor and forwards to Finance Department;
 - b) Finance staff complete the appropriate documentation;

- c) The Finance Clerk is responsible for providing Agency receipts to external vendors.
4. Payment responsibilities are those of the Finance Clerk. For specific payment duties, refer to the following policies:
- a) Payroll Policy #13010
 - b) Cheque Processing/Accounts Payables Policy #9030