616. PAYMENT OF BILLS

1. Purpose
   It is the purpose of the Board to effect the prompt payment of bills, but at the same time to ensure that due care has been taken in the review of such bills.

2. Authority
   Each bill or obligation of this Board must be fully itemized, verified and passed upon by the Board, except that the Board Treasurer/Business Manager is permitted to draw payment orders for:

   1. Prior Board agreed contracts and prior Board approved agenda items.

   2. Items the prompt payment of which will accrue to the advantage of the district.

   3. Progress payments to contractors as specified in a contract approved by the Board.

   4. Orders to cover approved payrolls and agency account deposits.

3. Delegation of Responsibility
   It shall be the responsibility of the Business Manager upon receipt of an invoice to verify that the purchase invoice is in order, the goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the item is one for which the Board budgeted, and the invoice is for the amount contracted.

   Should the invoice vary from the acknowledged purchase order, the Business Manager shall document on the invoice the reason for such variance.

   All claims for payment shall be submitted to the Board in the form of a listing including check number, check date, to whom paid, amount of remittance, reason for remittance, and account charged.
The check list shall be placed in the official minutes of the Board.

Prior to the Board’s consideration of the bills for payment each invoice shall be reviewed by the Business Manager.

<table>
<thead>
<tr>
<th>SC 439</th>
<th>Upon approval of an order, the Business Manager shall prepare a check for payment, and cancel the commitment placed against the appropriate account.</th>
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<tr>
<td>SC 427, 433</td>
<td>All checks approved by the Board shall be signed by the Board Treasurer/Business Manager.</td>
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</table>

4. Guidelines

65 P.S. 302

Signature of the Board Treasurer/Business Manager may be engraved on a signature plate.

No check shall be made out to cash.

**Check Signing**

The use of a check signing machine is an efficient business practice that can operate with complete safety under regulations which emphasize the importance of internal operating controls. In order to expedite the bill-paying procedure of the school district, the Board authorizes the use of such a machine to affix the necessary signatures on all checks drawn on the General, Payroll, and Cafeteria Funds.

The Superintendent shall be responsible for establishing controls and procedures to assure safe and efficient implementation and operation of such a procedure.

**Sales Tax**

72 P.S. 7204 (12)

616 AR

The district is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the district. The district shall control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number shall be used only when buying property or services for district use.

The district shall obtain a sales tax license number for school organizations who purchase items to be resold.

In order to monitor these activities, the Superintendent or designee shall develop guidelines to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.
<table>
<thead>
<tr>
<th>School Code</th>
<th>427, 428, 433, 439, 607, 608, 610, 687, 1155</th>
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<tr>
<td>65 P.S.</td>
<td>301 et seq</td>
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<tr>
<td>72 P.S.</td>
<td>7204 (12)</td>
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<tr>
<td>Board Policy</td>
<td>612</td>
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