

# COUNCIL ROCK SCHOOL DISTRICT

SECTION: FINANCES

TITLE: PAYMENT OF CLAIMS

ADOPTED: February 20, 1997

REVISED:

616. PAYMENT OF CLAIMS	
1. Purpose	It is the purpose of the Board to affect 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 SC 439, 607, 1155  SC 427, 439	<p>Each bill or obligation of this Board must be fully itemized, verified and passed upon by the Board before a check can be drawn for its payment, except that the Secretary is permitted to draw payment orders for:</p> <ol style="list-style-type: none"> <li>1. Items the prompt payment of which will accrue to the advantage of the district.</li> <li>2. Progress payments to contractors as specified in a contract approved by the Board.</li> <li>3. Orders to cover approved payrolls and agency account deposits.</li> <li>4. Utility bills in months during which the Board does not meet.</li> </ol>
3. Delegation of Responsibility        SC 607,687(d)	<p>It shall be the responsibility of the Business Administrator or a designee upon receipt of an invoice to verify that the 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.</p> <p>Should the invoice vary from the acknowledged purchase order, the Business Administrator or a designee shall document on the invoice the reason for such variance.</p> <p>Should funds not be available in the account to which a proposed purchase will be charged, the Business Administrator shall determine the appropriate manner in which to resolve the circumstance, including submitting the proper request for transfer to the Board.</p>

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<p>4. Guidelines</p> <p>SC 439</p> <p>SC 427, 433 SC 428 Act 276 of 1974</p> <p>72 P.S. 7204 (12) Pol. 618</p>	<p>All claims for payment shall be submitted to the Board in the form of a listing including check number, check date, vendor name, amount of remittance and description. The checklist shall be placed in the official minutes of the Board.</p> <p>Upon approval of an order, the Business Administrator shall prepare a check for payment and cancel the commitment placed against the appropriate account.</p> <p>All checks approved by the Board shall be signed by the President, Treasurer and Secretary. The Vice President may sign for the President. Signatures of the President, Treasurer and Secretary may be engraved on a signature plate or stamp.</p> <p>Check shall not be made out to cash.</p> <p><u>Sales Tax</u></p> <p>The district is exempt from sales tax on the purchase of tangible personal property or services which are sold or used by the district. This exemption number will be used when buying property or services for use by the district.</p> <p>The district shall obtain a sales tax license number for school organizations who purchase items to be resold.</p> <p>In order to monitor these activities, the Business Administrator shall develop procedures to assure the coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.</p>
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