

# PENN MANOR SCHOOL DISTRICT

SECTION: FINANCES

TITLE: PAYMENT OF BILLS

ADOPTED: September 13, 2010

REVISED:

616. PAYMENT OF BILLS	
<p>1. Purpose</p>	<p>It is the Board's intent to direct prompt payment of bills but at the same time to ensure that due care has been taken in the review of district bills.</p>
<p>2. Authority SC 439, 607, 1155</p>	<p>Each bill or obligation of this district must be ratified by the Board.</p>
<p>3. Delegation of Responsibility</p>	<p>It shall be the responsibility of the Business Manager or designee upon receipt of an invoice to verify that the purchase invoice is in order, goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the Board had budgeted for the item, and invoice is for the amount contracted.</p>
<p>SC 607, 609, 687 Pol. 612</p>	<p>Should the invoice vary from the acknowledged purchase order, the Business Manager or 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 Superintendent or designee shall determine the overage and request the Board ratify a legal transfer to cover it.</p> <p>All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting.</p> <p>The list of bills shall include for each:</p> <ol style="list-style-type: none"> <li>1. Check number.</li> <li>2. Vendor.</li> <li>3. Amount of remittance.</li> <li>4. Reason for remittance.</li> </ol>

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<p>SC 439</p> <p>SC 427, 433, 439</p> <p>4. Guidelines 65 P.S. Sec. 302</p> <p>Title 61 Sec. 32.23 72 P.S. Sec. 7204</p>	<p>Prior to the Board's consideration of the bills for payment, each invoice shall be reviewed by the Business Manager.</p> <p>Upon approval of an order, the Treasurer 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, Vice-President, and Treasurer.</p> <p>Signatures of the President, Vice-President and Treasurer may be engraved on a signature plate or stamp.</p> <p>No check shall 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 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.</p> <p>In order to monitor these activities, the Business Manager shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 427, 428, 433, 439, 607, 608, 609, 610, 687, 1155</p> <p>Department of Revenue Regulations – 61 PA Code Sec. 32.23</p> <p>Uniform Facsimile Signature of Public Officials Act – 65 P.S. Sec. 302</p> <p>Exclusion From Tax – 72 P.S. Sec. 7204, 7208</p> <p>Board Policy – 612, 618</p>
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