

# PENN MANOR SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: November 15, 2012

REVISED:

## 616-AR-0. PAYMENT OF BILLS

District employees will adhere to all laws and regulations, Board policy and administrative regulations regarding payment of bills.

All claims for payment will be submitted to the Board for approval and recorded in the minutes of the Board meeting; however, in situations where the prompt payment of the item will accrue to the district's advantage, the Board Secretary may draw a check for payment of such item.

The Business Manager will ensure that the list of bills contains the following information for each one:

1. Check number.
2. Check date.
3. Vendor.
4. Amount of remittance.
5. Account number.
6. Description or reason for purchase.
7. Purchase number, if applicable.

Prior to the Board's consideration of the bills for payment, the Business Manager or designee will review each payment in excess of one hundred dollars (\$100.00).

### General Fund Expenditures

Expenditures from the General Fund Expenditure Accounts will be allocated as defined by the fiscal budget, unless a transfer of funds is authorized by the Board.

Each expenditure from the General Fund will be made after the issuance of a purchase order by authorized personnel, receipt of an invoice, and verification that the material was received and is correct.

Facsimile Signatures

Board policy authorizes the use of facsimile signature machines, signature stamps or similar devices for signing checks.

The Business Manager is responsible for the custody of the necessary machines, stamps, plates and other devices.

Sales Tax

Responsible designated district employees are responsible to know that the district is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the district.

District staff will control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number will be used only when buying property or services for district use.

The district will obtain a sales tax license for school organizations that purchase items to be resold.

In order to monitor these activities, the Business Manager will supervise employees designated to coordinate and accumulate accurate information and to submit proper reports and remittances to the Department of Revenue.