

EPHRATA AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: PAYMENT OF BILLS

ADOPTED: April 18, 2016

REVISED:

616. PAYMENT OF BILLS	
1. Purpose	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.
2. Authority SC 439, 607, 1155 SC 427, 439	Each bill or obligation of this district must be fully itemized, verified and approved by the Board before a check can be drawn for its payment, except that the Board Treasurer is permitted to draw payment orders for: <ol style="list-style-type: none"> 1. The prompt payment of items that will accrue to the district's advantage. 2. Progress payments to contractors specified in a contract approved by the Board. 3. Orders to cover approved payrolls and agency account deposits.
3. Delegation of Responsibility SC 439 SC 427, 433, 439	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. All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting. Upon approval of an order, the Treasurer shall prepare a check for payment and cancel the commitment placed against the appropriate account.
4. Guidelines 65 P.S. Sec. 302	All checks approved by the Board shall be signed by the President, Board Secretary, and Treasurer; however, only two (2) of the three (3) signatures of the listed Board officers are needed to authorize payment. Signatures of the President, Treasurer and Board Secretary may be engraved on a signature plate or stamp. No check shall be made out to cash without the approval of the Board Treasurer.

<p>Title 61 Sec. 32.23 72 P.S. Sec. 7204</p> <p>Title 61 Sec. 32.23 72 P.S. Sec. 7208 Pol. 618</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>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 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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