

SPRINGFIELD TOWNSHIP SCHOOL DISTRICT

SECTION: FINANCES

TITLE: PAYMENT OF BILLS

ADOPTED: August 5, 2014

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 SC 427, 439</p>	<p>Each bill or obligation of this district must be fully itemized, verified and approved by the Board before a check can be released for payment, except that the Board Secretary is permitted to draw payment orders for:</p> <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. 4. Utility bills in months the Board does not meet. 5. Additional items covered under Collective Bargaining Agreement's and contracts and agreements previously approved by the Board.
<p>3. Delegation of Responsibility</p>	<p>It shall be the responsibility of the Business Administrator 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>Prior to approval, the original records, including a copy of the purchase order, the receiving report, the purchase invoice and the purchase requisition, shall be available to the Board for review.</p> <p>Should the invoice vary from the acknowledged purchase order, the Business Administrator or designee shall document on the invoice the reason for such variance.</p>

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SC 607, 609, 687 Pol. 612	Should funds not be available in the account to which a proposed purchase will be charged, the Business Administrator or designee shall determine the overage and request the Board make a legal transfer to cover it. All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting. The list of bills shall include for each: <ol style="list-style-type: none">1. Check number.2. Check date.3. Vendor.4. Amount of remittance.5. Reason for remittance.6. Account charged. Prior to the Board's consideration of the bills for payment, each invoice shall be reviewed by the Business Administrator.
SC 439	Upon approval of an order, the Treasurer shall release a check for payment and cancel the commitment placed against the appropriate account.
SC 427, 433, 439	All checks approved by the Board shall be signed by the President, Board Secretary, and Treasurer.
SC 428	The Vice-President may sign for the President.
4. Guidelines 65 P.S. Sec. 302	Signatures of the President, Vice-President, Treasurer and Board Secretary may be engraved on a signature plate or stamp. No check shall be made out to cash.

<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 Superintendent or designee or Business Administrator 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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