

CATASAUQUA AREA SCHOOL DISTRICT

No. 616
SECTION: FINANCES
TITLE: Payment of Claims
ADOPTED: October 14, 2002
REVISED: November 10, 2005
REVIEWED: November 10, 2005
REVISED: March 4, 2014

#616 — PAYMENT OF CLAIMS		1
1. Purpose	It is the purpose of the board to effect 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 3 4 5 6
2. Authority School Code §§ 427, 428, 439, 607, 610, 625, 1155	Each bill or obligation of this board must be fully itemized, verified, and approved by the board before a check can be drawn for its payment, except that the Treasurer may pay out funds of the school district, without the prior approval of the board, on orders prepared by the Business Supervisor and approved by the Superintendent or his/her designee with respect to contractual relationships previously approved by the board, for any of the following items which they believe should be paid before the next board meeting: <ol style="list-style-type: none"> 1. items the prompt payment of which will accrue to the advantage of the district (such as through discounts, avoidance of penalties, compliance with laws or regulations requiring payment by a specific date, or otherwise); 2. progress payments to contractors as specified in a contract approved by the board; 3. orders to cover approved payrolls and agency account deposits; and 4. utility bills in months during which the board does not meet. <p>All such payments made without the prior approval of the board shall be reported to the board at its next meeting.</p>	7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37

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3. Delegation of Responsibility

A. Review of Invoices.

It shall be the responsibility of the Business Supervisor upon receipt of an invoice to verify that the purchase 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.

Should the invoice vary from the acknowledged purchase order, the Business Supervisor shall document on the invoice the reason for such variance.

Should funds not be available in the account to which a proposed purchase will be charged, the Business Supervisor shall determine the overage and request the board make a legal transfer to cover it.

B. Board Approval.

All claims for payment, including payments made in accordance with this policy in advance of the board meeting, shall be submitted to the board for approval or ratification in the form of a listing including check number, check date, to whom paid, amount of remittance, account charged, and the school budget account upon which it is drawn.

Upon approval by the board, the President (or in his/her absence, the Vice President) shall sign an order directing the Treasurer to pay each bill.

C. Checks.

The Business Supervisor shall prepare a check for payment of each order to the Treasurer under this policy, and liquidate the commitment which may have been placed against the appropriate account. All checks shall be signed by the Treasurer.

Facsimile signatures under 62 PA. STAT. ANN. § 301(d) may be used for the automatic signing of checks, but only upon proper orders to the Treasurer for payment. In the event a manual replacement check is necessary and the Treasurer is not available, the Superintendent may sign.

No check shall be made out to “cash” and no blank check may be issued.

School Code §§ 607, 609, 687(d)

62 PA. STAT. ANN. § 301 *et seq.*