



**NORTH ALLEGHENY  
SCHOOL DISTRICT**

<b>SECTION:</b>	<b>FINANCES</b>
<b>TITLE:</b>	<b>PAYMENT OF BILLS</b>
<b>ADOPTED:</b>	<b>1/25/17</b>
<b>REVISED:</b>	

**616 – PAYMENT OF BILLS**

**Section 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.

**Section 2. Authority**

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 Director of Finance is permitted to draw payment orders for:

- a. The prompt payment of items that will accrue to the District's advantage.
- b. Progress payments to contractors specified in a contract approved by the Board.
- c. Orders to cover approved payrolls and agency account deposits.
- d. Utility payments.
- e. Social Security and Retirement Fund contributions when due.
- f. Fringe benefits for payroll related insurance programs.
- g. Insurance and bond payments.
- h. Monthly travel allowances per budget appropriation.
- i. Monthly transportation billings as per contract.

24 P.S. 439  
24 P.S. 607  
24 P.S. 1155

24 P.S. 427  
24 P.S. 439

<p>24 P.S. 607 24 P.S. 609 24 P.S. 687 Pol. 612</p> <p>24 P.S. 439</p> <p>24 P.S. 427 24 P.S. 433 24 P.S. 439 24 P.S. 428</p> <p>65 P.S. 302</p> <p>61 PA Code 32.23 24 P.S. 7204</p>	<p><b>Section 3. <u>Delegation of Responsibility</u></b></p> <p>a. It shall be the responsibility of the Director of Finance 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>b. 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>c. Should funds not be available in the account to which a proposed purchase will be charged, the Business Manager or designee shall determine the overage and request the Board make a legal transfer to cover it.</p> <p>d. All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting.</p> <p>e. The list of bills shall include for each:</p> <ol style="list-style-type: none"><li>1. Check number</li><li>2. Vendor name</li><li>3. Description of purchase</li><li>4. Check amount</li></ol> <p>f. Upon approval of an order, the Director of Finance shall prepare a check for payment and cancel the commitment placed against the appropriate account.</p> <p>g. All checks approved by the Board shall be signed by the President, Board Secretary, and Treasurer. The Vice-President may sign for the President.</p> <p><b>Section 4: <u>Guidelines</u></b></p> <p>a. Signatures of the President, Vice-President, Treasurer and Board Secretary may be engraved on a signature plate or stamp.</p> <ol style="list-style-type: none"><li>1. Two sets of facsimile signature plates are provided for use in the North Allegheny School District - one for use when checks are written by computer and one for use when checks are signed by the regular check signer.<ul style="list-style-type: none"><li>• The Director of Finance is charged with the responsibility for control of these facsimile plates.</li></ul></li></ol>
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61 PA Code 32.23  
72 P.S. 7208  
Pol. 618

- Any person(s) who uses these facsimile plates with intent to defraud is subject to the full penalty under the existing law.

2. Facsimile signatures will be used for duly elected officers of the School Board of the North Allegheny School District and, further, this action shall be reported to the Secretary of the Commonwealth of Pennsylvania in accordance with the Uniform Facsimile Signature of Public Officials Act, 65 P.S. 01, et seq., as amended.

b. No check shall be made out to cash.

c. Sales Tax

1. The District is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the District.
2. 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.
3. The District shall obtain a sales tax license number for school organizations who purchase items to be resold.
4. In order to monitor these activities, the Director of Finance shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.

**References:**

24 P.S. 439, 427, 428, 433, 607, 608, 609, 610, 687, 1155  
65 P.S. 302  
72 P.S. 7204, 7208  
61 PA Code 32.23  
Board Policy 612, 618

**Replaces:**

8120  
8430