

SECTION: FINANCE

TITLE: PAYMENT OF CLAIMS

ADOPTED: November 14, 2001

REVISED: September 20, 2006

CALIFORNIA AREA SCHOOL DISTRICT

<p>1. PURPOSE</p>	<p>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.</p>
<p>2. AUTHORITY</p>	<p>Each bill or obligation of this Board must be fully itemized, verified and passed upon by the Board before a check can be drawn for its payment, except that the Secretary and/or the President, as authorized by the School Code, is permitted to draw payment orders after notifying the Superintendent for the payment of the amounts owing under any contracts which have previously been approved by the Board and which as a result of prompt payment the district will receive a discount or other advantage.</p>
<p>3. DELEGATION OF RESPONSIBILITY</p>	<p>It shall be the responsibility of the Business Manager 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.</p> <p>Should the amount of the invoice vary from the acknowledged purchase order, the Business Manager or his designee shall document on the invoice the reason for such variance. Board action is necessary on an invoice that contains variances. The reason and justification for additional payment shall be contained in official Board minutes.</p> <p>Should funds not be available in the account to which a proposed purchase will be charged, the Business Manager shall determine the coverage and request the Board make a legal transfer to cover it in accordance with Policy 612.</p> <p>All claims for payment shall be submitted to the Board for approval in the form of a listing including purchase order number, to whom paid, the amount of remittance, reason for remittance and account charged.</p>

	<p>The list of claims approved by the Board shall be placed in the official minutes of the Board.</p> <p>Upon approval of a claim for payment, the Business Manager or his designee shall prepare a check for payment. All payments approved by the Board shall be made on the Monday following the Board Meeting or the first Monday after the third Wednesday of the month, whichever is the later.</p> <p>The District is exempt from sales tax on the purchase of tangible personal property or services which are sold or used by the district. The sales tax exemption number issued by the Department of Revenue is used by the district to affect certain controls with respect to the use of this number in compliance with the Department of Revenue's regulations. This exemption number will be used only when buying property or services for use by the district.</p> <p>In order to monitor these activities, the Business Manager shall develop procedures to assure the coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.</p> <p>All checks approved by the Board shall be signed by the President, First Vice President and Treasurer of the Board and in the event that the President or First Vice President is not available, the Second Vice President and in the event the Treasurer is not available, the Secretary.</p> <p>No check shall be made out to cash.</p>
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LEGAL REFERENCES

24 P.S. §4-429, 4-428, 4-433, 4-439, 6-607, 6-609, 6-687, 11-1155