

Book	Policy Manual
Section	600 Finances
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Last Revised	February 6, 2019
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Purpose

It is the **Joint** Operating Committee'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 **the school's** bills.

Authority

Each bill or obligation of **the Joint** Operating Committee must be fully itemized, verified and passed upon by the **Joint** Operating Committee before a check can be drawn for its payment, except that the **Joint Operating Committee** Secretary is permitted to draw payment orders for: [\[1\]](#)[\[2\]](#)[\[3\]](#)

1. The prompt payment of **items that** will accrue to the school's advantage. [\[4\]](#)[\[1\]](#)
2. Progress payments to contractors specified in a contract approved by the **Joint** Operating Committee.

3. Orders to cover approved payrolls and agency account deposits.
4. Utility bills in months the **Joint** Operating Committee does not meet.

Delegation of Responsibility

It shall be the responsibility of the **Director**, 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 **Joint** Operating Committee **had** budgeted for the item, and invoice is for the amount contracted.

Should the invoice vary from the acknowledged purchase order, the Business Manager 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 Manager **or designee** shall determine the overage and request the **Joint** Operating Committee make a legal transfer to cover it.[\[2\]\[5\]](#)

All claims for payment shall be submitted to the **Joint** Operating Committee **and recorded** in the minutes of the **Joint** Operating Committee **meeting**.

The list of bills shall include for each:

1. Check number.
2. **Check date**.
3. Vendor name **and** number.
4. Amount **of remittance**.
5. Account **charged**.
6. Invoice number.

Prior to the **Joint** Operating Committee's consideration of the bills for payment, each invoice shall be reviewed by the Business Manager.

Upon approval of an order, the **Treasurer** shall prepare a check for payment and cancel the commitment placed against the appropriate account.[\[1\]](#)

All checks approved by the **Joint** Operating Committee shall be signed by the Chairperson, **Joint Operating Committee** Secretary and Treasurer.[\[4\]\[6\]\[1\]](#)

The Vice-Chairperson may sign for the Chairperson.[\[7\]](#)

Guidelines

Signatures of the Chairperson, **Vice-Chairperson**, Treasurer and **Joint Operating Committee** Secretary may be engraved on a signature plate **or stamp**.[\[8\]](#)

No check shall be made out to cash.

Sales Tax

The school is exempt from sales tax on the purchase of tangible, personal property or services **that** are sold or used by the school. The school 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 use by the school.[\[9\]](#)[\[10\]](#)

The school shall obtain a sales tax license number for organizations **of the school** who purchase items to be resold.[\[9\]](#)[\[11\]](#)[\[12\]](#)

In order to monitor these activities, the Business Manager shall develop **administrative regulations** to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.

Last Modified by Terri Birchard on February 6, 2019