

**NORTHEASTERN
EDUCATIONAL
INTERMEDIATE
UNIT 19**

SECTION: FINANCES
TITLE: PAYMENT OF BILLS
ADOPTED: June 19, 2012
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 Intermediate Unit bills.</p>
<p>2. Authority SC 439, 607, 914-A, 1155 SC 427, 439</p>	<p>Each bill or obligation of the Intermediate Unit must be fully itemized, verified and approved by the Board before a check can be drawn for its 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 Intermediate Unit'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.
<p>3. Delegation of Responsibility SC 607, 687 Pol. 612</p>	<p>It shall be the responsibility of the Fiscal Director 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>Should the invoice vary from the acknowledged purchase order, the Fiscal Director or designee shall document on the invoice the reason for such variance.</p> <p>Should funds not be available in the account to which a proposed purchase will be charged, the Fiscal Director or designee shall determine the overage and request the Board make a legal transfer to cover it.</p> <p>All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting.</p>

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	<p>The list of bills shall include for each:</p> <ol style="list-style-type: none">1. Check number.2. Check date.3. Vendor name.4. Check amount.5. Description of purchase.
SC 439	Upon approval of an order, the Treasurer shall prepare 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	<p>Signatures of the President, Vice-President, Treasurer and Board Secretary may be engraved on a signature plate or stamp.</p> <p>No check shall be made out to cash.</p> <p><u>Sales Tax</u></p>
Title 61 Sec. 32.23 72 P.S. Sec. 7204	The Intermediate Unit is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the Intermediate Unit. The Intermediate Unit 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 Intermediate Unit.

References:

School Code – 24 P.S. Sec. 427, 428, 433, 439, 607, 687, 914-A, 1155

Department of Revenue Regulations – 61 PA Code Sec. 32.23

Uniform Facsimile Signature of Public Officials Act – 65 P.S. Sec. 302

Exclusion From Tax – 72 P.S. Sec. 7204

Board Policy – 612