

<b>BLOOMSBURG AREA SCHOOL DISTRICT Policy Manual</b>
--

Section: FINANCES  
Title: PAYMENT OF CLAIMS  
Date Adopted: August 17, 1981  
Date Last Revised: August 18, 2003

---

---

**616. PAYMENT OF CLAIMS**

- .1 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 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 is permitted to draw payment orders for:
  - .21 items the prompt payment of which will accrue to the advantage of the district
  - .22 progress payments to contractors as specified in a contract approved by the Board
  - .23 orders to cover approved payrolls and agency account deposits
  - .24 utility bills
  
- .3 It shall be the responsibility of the Business Administrator upon receipt of an invoice to verify that the purchase invoice is in order, the goods were received in acceptable conditions 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.
  
- .4 All claims for payment shall be submitted to the Board in the form of a listing including:
  - .41 check number
  - .42 check date

- .43 to whom paid
  - .44 amount of remittance
  - .45 reason for remittance
  - .46 account charged
- .5 The district is exempt from sales and use tax on the purchase of tangible personal property or services used by the district.
- .51 The sales tax exemption number issued by the Department of Revenue is used by the district to effect 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 when buying property or services for use by the district or its school organizations.
  - .52 With respect to items purchased for resale by the district or its school organizations, the district will abide by the regulations of the Department of Revenue as to the collection and/or payment of sales tax.
  - .53 The Business Administrator shall be responsible for monitoring compliance in all activities relating to sales tax.
- .6 All checks approved by the Board shall be signed by the President and Secretary, or Treasurer.
- .61 The Vice President may sign for the President.
  - .62 Signatures may be engraved on a signature plate, or stamp, which shall be secured by the Business Administrator.