

# SUN AREA TECHNICAL INSTITUTE

SECTION: FINANCES

TITLE: PAYMENT OF BILLS

ADOPTED: August 15, 2002

REVISED:

616. PAYMENT OF BILLS	
<p>1. Purpose</p>	<p>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 center's bills.</p>
<p>2. Authority SC 439, 607, 1155  SC 427, 439</p>	<p>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:</p> <ol style="list-style-type: none"> <li>1. The prompt payment of items that will accrue to the center's advantage.</li> <li>2. Progress payments to contractors specified in a contract approved by the Joint Operating Committee.</li> <li>3. Orders to cover approved payrolls and agency account deposits.</li> <li>4. Utility bills and other bills in months the Joint Operating Committee does not meet.</li> </ol>
<p>3. Delegation of Responsibility  SC 607, 687</p>	<p>It shall be the responsibility of the 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.</p> <p>Should the invoice vary from the acknowledged purchase order, the Business Manager 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 Business Manager shall determine the overage and request the Joint Operating Committee make a legal transfer to cover it.</p>

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	<p>All claims for payment shall be submitted to the Joint Operating Committee and recorded in the minutes of the Joint Operating Committee meeting.</p> <p>The list of bills shall include for each:</p> <ol style="list-style-type: none"> <li>1. To whom paid.</li> <li>2. Amount of remittance.</li> <li>3. Reason for remittance.</li> <li>4. In the form of original records including a copy of the purchase order, the receiving report, purchase invoice, and purchase requisition.</li> </ol> <p>Prior to the Joint Operating Committee's consideration of the bills for payment, each invoice shall be reviewed by the Administrative Director.</p>
<p>SC 439</p>	<p>Upon approval of an order, the Treasurer shall prepare a check for payment and cancel the commitment placed against the appropriate account.</p>
<p>SC 427, 433, 439</p>	<p>All checks approved by the Joint Operating Committee shall be signed by the Chairperson, Joint Operating Committee Secretary, and Treasurer.</p>
<p>SC 428</p>	<p>The Vice-Chairperson may sign for the Chairperson.</p>
<p>4. Guidelines Act 276 of 1974</p>	<p>Signatures of the Chairperson, Vice-Chairperson, Treasurer and Joint Operating Committee 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>
<p>72 P.S. 7204(12)</p>	<p>The center is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the center. The center 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 center.</p> <p>The center shall obtain a sales tax license number for school organizations who purchase items to be resold.</p>

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<p>School Code 427, 428, 433, 439, 607, 608, 610, 687, 1155</p> <p>Act 276 of 1974</p> <p>72 P.S. 7204 (12)</p>	<p>In order to monitor these activities, the Business Manager shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.</p>
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