

**EASTERN
WESTMORELAND
CAREER &
TECHNOLOGY CENTER**

SECTION: FINANCES
TITLE: PAYMENT OF BILLS
ADOPTED: APRIL 22, 2015
REVISED:

616. PAYMENT OF BILLS	
1. Purpose	It is the intent of the Joint Operating Committee's that all valid bills be paid.
2. Authority SC 439, 607, 1155 SC 427, 439	Each bill or obligation of the Joint Operating Committee must be verified and approved by the Joint Operating Committee before payment, except that the Joint Operating Committee Secretary is permitted to draw payment orders for: <ol style="list-style-type: none"> 1. The prompt payment of items that will accrue to the center's advantage. 2. Orders to cover approved payrolls and agency account deposits. 3. Utility bills in months the Joint Operating Committee does not meet.
3. Delegation of Responsibility SC 607, 687	It shall be the responsibility of the Administrative Director, Business Manager or designee upon receipt of an invoice to verify that the purchase invoice is in order, that goods were received in acceptable condition or services satisfactorily rendered, that funds are available to cover the payment, that the item had been budgeted and that the invoice is in the correct amount. In the event that the invoice varies from the purchase order, the Business Manager or designee shall document on the invoice the reason for such variance. Periodic budget transfers may be made where an overage(s) in a budget line item occur(s). All budget transfers must be approved by the Joint Operating Committee. All claims for payment shall be submitted to the Joint Operating Committee and approval of bills by the Joint Operating Committee and recorded in the minutes.

<p>SC 439</p> <p>4. Guidelines 65 P.S. Sec. 302</p> <p>Title 61 Sec. 32.23 72 P.S. Sec. 7204(12)</p>	<p>The list of bills shall include for each:</p> <ol style="list-style-type: none">1. Check number.2. Check date.3. Vendor.4. Amount of remittance. <p>The Joint Operating Committee shall authorize individuals who may sign checks.</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 with the exception of payments to Petty Cash.</p> <p><u>Sales Tax</u></p> <p>The center is exempt from sales tax on certain purchases. The center shall control use of its sales tax exemption number. The exemption number shall be used only when purchasing goods or services for the sole use of the center.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 427, 428, 433, 439, 607, 687, 1155</p> <p>Department of Revenue Regulations – 61 PA Code Sec. 32.23</p> <p>Uniform Facsimile Signature of Public Officials Act – 65 P.S. Sec. 302</p> <p>Exclusion From Tax – 72 P.S. Sec. 7204, 7208</p> <p>Joint Operating Committee Policy – 612, 618</p>
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