

CHESTER COUNTY  
 INTERMEDIATE  
 UNIT 24

SECTION: FINANCES  
 TITLE: PAYMENT OF BILLS  
 ADOPTED: MARCH 16, 2011  
 REVISED: MARCH 16, 2016

<p>1. Purpose</p> <p>2. Authority                  SC 439, 607, 964,                  1155</p> <p>3. Delegation of                  Responsibility</p> <p>SC 607, 687                  Pol. 612</p>	<p style="text-align: center;">616. PAYMENT OF BILLS</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>Each bill or obligation of the Intermediate Unit must be fully itemized, verified and approved by the Board via an accounts payable check register included as part of the monthly Board agenda.</p> <p>Between the July and September Board meetings and between the November and January meetings, the Board may approve a resolution authorizing the Executive Director to pay such bills, employ such personnel, and take such actions as are necessary to provide for the orderly operation of the Intermediate Unit, in conformance with existing Board policy.</p> <p>It shall be the responsibility of the Director of Administrative Services 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 Director of Administrative Services 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 Director of Administrative Services 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> <p>The list of bills shall include for each:</p> <p>1. Check number.</p>
---	--

	<ol style="list-style-type: none"> <li>2. Check date.</li> <li>3. Account number.</li> <li>4. Vendor name.</li> <li>5. Description.</li> <li>6. PO number.</li> <li>7. Invoice number.</li> <li>8. Total.</li> </ol> <p>SC 439 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 All checks approved by the Board shall be signed by the Board President, Secretary, and Treasurer.</p> <p>SC 428 The Vice-President may sign for the President.</p> <p>The Board authorizes the Executive Director and the officers of the Board to use facsimile signatures on documents on which original signatures are not required. The Board Secretary shall be responsible for recording signatures of the Executive Director and those officers of the Board who are responsible to sign documents on behalf of the Board. Signatures will be filed with the Secretary of the Commonwealth in compliance with law.</p> <p>4. Guidelines 65 P.S. Sec. 302</p> <p>No check shall be made out to cash.</p> <p><u>Sales Tax</u></p> <p>Title 61 Sec. 32.23 72 P.S. Sec. 7204</p> <p>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.</p>
--	---

Billing Of Invoices

The Intermediate Unit may impose a ten percent (10%) penalty for invoices that remain unpaid following ninety (90) days.

References:

School Code – 24 P.S. Sec. 427, 428, 433, 439, 607, 687, 964, 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

616. PAYMENT OF BILLS - Pg. 4

--	--