

**A. W. BEATTIE
CAREER CENTER**

SECTION: FINANCES
TITLE: PAYMENT OF BILLS
ADOPTED: June 15, 2000
REVIEWED &
APPROVED: January 20, 2022

| 616. PAYMENT OF BILLS | |
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| <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 school bills.</p> |
| <p>2. Authority SC 439, 607, 1155</p> | <p>Each bill or obligation of this 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 Business Office is permitted to draw payment orders for:</p> <ol style="list-style-type: none"> 1. Compensation of employees 2. Social Security and Retirement Fund contributions, when due. 3. Fringe benefit payments for payroll related insurance programs. 4. Utility payments. 5. Insurance and lease rental payments. |
| <p>SC 427, 439</p> | <ol style="list-style-type: none"> 6. Bills for duly authorized purchases wherein the school is entitled to discount by early payment. 7. Partial or full payments for items, bids for which and prices for which have been approved by prior Joint Operating Committee action. <p>Services shall not be contracted or materials purchased which will cause the sums appropriated to specific purposes in the budget to be exceeded.</p> |
| <p>SC 687 (d)</p> | <p>The Joint Operating Committee shall have the power to authorize the transfer of unencumbered balances or portion thereof from one class of expenditure or item, to another.</p> |

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| <p>SC 687 (c)</p> <p>3. Delegation of Responsibility</p> | <p>Well before the close of the fiscal year, appropriate amounts shall be transferred from those categories in which a surplus is anticipated into those in which a deficit is anticipated, as permitted by law.</p> <p>The Joint Operating Committee may, during any fiscal year, make additional appropriations or increase existing appropriations to meet emergencies, such as epidemics, floods, fires, and other catastrophes, or to provide for the payment for rental under lease from the Building Authority, entered into subsequent to the date of the adoption of the budget. The funds shall be provided from unexpended balances in existing appropriations, from unappropriated revenue, if any, or from temporary loans.</p> <p>Such temporary loans or budget transfers, when made, shall be approved by the Joint Operating Committee.</p> <p>It shall be the responsibility of the Business Manager 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>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"> 1. Check Number 2. Date Payment Issued 3. Vendor Number 4. Check/Payment Amount 5. Description of Purchase <p>Prior to the Joint Operating Committee's consideration of the bills for payment, each invoice shall be reviewed by the Business Manager.</p> |
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| <p>SC427, 433</p> <p>4. Guidelines Act 276 of 1974</p> <p>School Code 427, 428, 433, 439, 607, 608, 610, 625, 687(d), 1155</p> <p>Other Cites Act 276 of 1974</p> | <p>Upon approval of an order, the Business Manager shall prepare a check for payment and cancel the commitment placed against the appropriate account.</p> <p>Checks drawn on the depository accounts are to be signed by the President and Secretary. Checks drawn for the payment of payroll, benefits, utilities and accounts payable, after Joint Operating Committee approval, may be issued with two (2) facsimile signatures.</p> <p>Signatures of authorized members of the Joint Operating Committee may be engraved on a signature plate or stamp.</p> <p>No check shall be made out to cash.</p> |
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