

PAYMENT PROCEDURES

All claims for payment from district funds will be processed by the Director of Business Services. Payment will be authorized against invoices properly supported by approved purchase orders, against properly submitted vouchers, or in accordance with salaries and salary schedules set by the Board. The Board may authorize the payment for goods or services prior to the next board meeting if the Board specifies the vendor and the maximum amount allowed for the payment.

List of accounts payable, including payroll lists, will be certified by the Director of Business Services and approved by the Board. Each registered warrant will be signed by the Board president and the Director of Business Services will sign the endorsement statement. Actual invoices, statements and vouchers will be available for Board inspection.

The Director of Business Services will assume responsibility for assuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget for all items.

The building principals will be responsible for observing budget allocations in their respective schools. The Director of Activities or designee will also serve as custodian of the activity accounts in his or her respective school and will be responsible for their proper handling and expenditures.

Legal References:

- SDCL 13-8-1 (Board authorization of payments)**
- SDCL 13-18-9 (Registered warrant prenumbered and issued when funds insufficient)**
- SDCL 13-18-10 (Checks for federal tax payments as preferred obligation)**
- SDCL 13-18-11 (Register of warrants not paid for want of funds)**
- SDCL 13-18-12 (Validation of registered warrants and refunding bonds)**
- SDCL 13-18-13 (Call of registered warrants for payment)**

Notification: 07/15/2024

1st Reading: 08/12/2024