

## **DK - PAYMENT PROCEDURES**

All manifests, supported by original invoices, must be approved and signed by the majority of the School Board.

All invoices shall itemize charges and be approved for payment by the appropriate administration at the school and/or superintendent's office. Invoices shall be matched with purchase orders, contracts, sales slips, and/or signed requests for reimbursement as appropriate.

Every invoice requesting payment shall be listed on the manifest and posted to the proper account.

The District's Treasurer will sign all checks that will be mailed from the central office.

In the case of an emergency in which the payment of a school obligation cannot be postponed, the chairperson and/or designee is authorized to approve payment with the understanding that the majority of the School Board shall sign the official manifest at the next regular school board meeting.

The Superintendent is also authorized to issue payment for regular expenses in which significant fiscal penalties may be incurred upon late payment, such as bond, insurance, and/or tuition payments, and in which processing concerns are an issue, such as with employee background checks.

Tuition for out-of-district students is authorized to be paid in advance on a quarterly basis. Exceptions to this policy will be granted if:

1. The receiving district or school has committed in writing or in prior practice to the reimbursement of paid tuition for student(s) that have withdrawn. For the purpose of this policy, reimbursement of paid tuition applies only to days non-attended due to premature withdrawal from the educational facility for any reason.
2. The district has entered into contract with a receiving district for the provision of educational services.

All other exceptions to this policy must be reviewed and consented by the School Board before actual placement and tuition remittance commitment has been made.

### Statutory/Regulatory/Policy/Handbook Cross References

RSA 197:23-a, Treasurer's Duties  
Handbook (None)

APPROVED: April 13, 2006