

## MANUAL PAYMENTS

A Manual Payment procedure is authorized by the Board of Education and established/maintained by the Assistant Superintendent/Business and Personnel. This procedure is intended to accommodate timely remittances to federal and State agencies, significant discounts advantageous to the District for prompt payment, irrevocable debt service obligations, petty cash needs for the Administrative Center, and payments from trust funds do not involve tax revenues.

The Assistant Superintendent/Business and Personnel Director of Business Services have the authority to approve disbursements via the Manual Payment procedure which includes the following types of obligations:

1. Utility payments
2. Payroll taxes
3. Payroll withholdings
4. Employee insurances
5. Payroll adjustments
6. Senior High co-curricular activities (charged to General Fund)
7. Debt Service Principal and Interest
8. Trust Fund Expenditures
- \*9. Building Fund Expenditures
10. Administrative Center petty cash
11. Other
  - a. General Fund omissions and corrections
  - b. Invoices providing significant discounts
  - c. Payroll omissions and corrections

\* A monthly report of all Manual Payments will be submitted to the Board of Education as an Item for Consideration because Building Fund expenditures require Board approval prior to disbursement.

The Manual Payment system is not to be used to circumvent the computerized General Fund Bill List, but to enhance the processing of necessary obligations.

**Amended Date: February 25, 1991**