

PELHAM SCHOOL DISTRICT POLICY DGA – AUTHORIZED SIGNATURES

Category: Priority

Related Policies: BDC, DFA, DIH, DK & EHAC

Checks drawn on the general fund or any special fund (with the exception of Student Activity accounts) shall require the signature of the School District Treasurer, or the Deputy Treasurer in the absence of the Treasurer, each is authorized to release the signed check only after approval of a manifest by the School Board authorizing issuance of the check.

Electronic, ACH, and wire transfers of funds (electronic payments), for payment of accounts payable and all payroll manifests, may be approved by the School District Treasurer provided the payments have been authorized by the School Board's prior approval of a manifest authorizing the payment. The School District Treasurer is authorized to delegate approval authority to the Business Administrator to make employee salary, employee deductions, and electronic tax payments, provided the payments have been authorized by the School Board's prior approval of a manifest authorizing the payments.

Payroll payments, up to the amount of the budget in effect for the fiscal year the payroll payments are disbursed, may be approved in writing by a majority of the School Board annually, no later than July 1, and may then be disbursed by authorization of the District Treasurer or Deputy Treasurer in accordance with this policy.

Checks drawn on a Student Activity Fund shall require two signatures, one of which must be the school principal or assistant principal.

Only employees specifically authorized by the School Board shall sign official documents required of the district. Signatures on all official documents (e.g. checks, state and federal reporting, applications, expense vouchers, time cards) must be original signatures. The Treasurer and Deputy Treasurer are exempt for the purpose of signing payroll and account payable checks.

Electronic signatures may be used in accordance with Board Policy EHAC.

District Policy History:

Adopted: September 9, 2020

Revised: January 18, 2023

Legal Reference:

RSA 197:23-a, Treasurer's Duties

RSA 294-E, Uniform Electronic Transfers Act