

**PAYMENT OF CLAIMS IN ADVANCE OF BOARD APPROVAL**

Per IC 36-12-3-16, the library board may authorize, by resolution, that claim payments be made in advance of library board allowance for any of the following types of expenses:

- (1) Property or services purchased or leased from the federal government or the federal government's agencies and the state, the state's agencies, or the state's political subdivisions.
- (2) Dues, subscriptions, and publications.
- (3) License or permit fees.
- (4) Insurance premiums.
- (5) Utility payments or connection charges.
- (6) Federal grant programs where: (A) advance funding is not prohibited; and (B) the contracting party posts sufficient security to cover the amount advanced.
- (7) Grants of state funds authorized by statute.
- (8) Maintenance and service agreements.
- (9) Legal retainer fees.
- (10) Conference fees.
- (11) Expenses related to the educational or professional development of an individual employed by the library board, including: (A) inservice training; (B) attending seminars or other special courses of instruction; and (C) tuition reimbursement; if the library board determines that the expenditures under this subdivision directly benefit the library.
- (12) Leases or rental agreements.
- (13) Bond or coupon payments.
- (14) Payroll costs.
- (15) State, federal, or county taxes.
- (16) Expenses that must be paid because of emergency circumstances.
- (17) Expenses incurred to advertise and promote the programs and services of the library.
- (18) Other expenses described in a library board resolution.

The library board shall review and allow the claim at the library board's first regular or special meeting following the payment of a claim under this section.

Each payment of expenses lawfully incurred for library purposes must be supported by a fully itemized invoice or other documentation. The library director shall certify to the library board before payment that each claim for payment is true and correct. The certification must be on a form prescribed by the state board of accounts.