

**279.30 Payments — exceptions.**

Each payment must be made payable to the person entitled to receive the money or deposited directly into an account at a financial institution, as defined in [section 527.2](#), specified by the person entitled to receive the money. The board of directors of a school district or an area education agency may by resolution authorize the secretary, upon approval of the superintendent or designee, or administrator, in the case of an area education agency, to issue payments when the board of directors is not in session in payment of reasonable and necessary expenses, but only upon verified bills filed with the secretary or administrator, and for the payment of salaries pursuant to the terms of a written contract. Each payment must be made payable only to the person performing the service or presenting the verified bill, and must state the purpose for which the payment is issued. All bills and salaries for which payments are issued prior to audit and allowance by the board must be passed upon by the board of directors at the next meeting and be entered in the regular minutes of the secretary.

[C35, §4239-g1; C39, §**4239.1**; C46, 50, 54, 58, 62, 66, 71, 73, 75, §279.27; C77, 79, 81, §279.30]

[92 Acts, ch 1187, §4](#); [2006 Acts, ch 1152, §34](#); [2013 Acts, ch 88, §16](#)