

PAYMENT PROCEDURES

All claims for payment from school department funds will be processed in accordance with regulations developed by the Superintendent **and compatible with city accounting department policies.**

Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers, or in accordance with salaries and salary schedules approved by the School Committee.

As an operating procedure, the Committee will receive **no less than** monthly lists of bills (**a warrant**) for payment from school department funds.

The lists will be certified as correct **by the Business Manager and Superintendent** and then **submitted to the School Committee** for review and **a minimum of four (4) signatures, authorizing payment.** ~~approved for payment by the School Committee and~~ **Signed warrants are** forwarded to the city auditor **accountant** for **review**, processing, and subsequent payment by the city treasurer.

Actual invoices, statements, **reimbursement requests, blanket purchase orders, purchase orders, contracts, etc., and vouchers** will be available for inspection by the School Committee in the business office prior to school committee meetings.

The Superintendent will be responsible for assuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget for all items.

The school building administrators will be responsible for observing budget allocations in their respective schools, **as applicable.**

SOURCE: MASC LEGAL REFS:

~~MGL 41:41 (no treasurer shall pay any salary...without proper signature)~~ but this policy is not about salary)

MGL 71:49A (after annual appropriation...a school committee may order ...charging against such appropriations)

MGL 41: 52 (all accounts ...shall be subject to the inspection of city auditor)

MGL 41:56 The selectmen and **all boards, committees**, heads of departments and officers **authorized to expend money shall approve and transmit to the town accountant as often as once each month all bills, drafts, orders and pay rolls chargeable to the respective appropriations of which they have the expenditure. Such approval shall be given only after an examination to determine that the charges are correct and that the goods, materials or services charged for were ordered and that such goods and materials were delivered and that the services were actually rendered** to or for the town as the case may be; provided, however, that such approval may be given to any bill received from a state agency for the town's share of the costs of a federal urban planning assistance program, established under the provisions of section 701 of Public Law 83?560, as amended, before any goods, materials or services ordered or to be ordered under such a program have been delivered or actually rendered, as the case may be. The town accountant shall examine all such bills, drafts, orders and pay rolls, and, if found correct and approved as herein provided, shall draw a warrant upon the treasury for the payment of the same, and the treasurer shall pay no money from the treasury except upon such warrant approved by the selectmen. **The town accountant may disallow and refuse to approve for payment**, in whole or in part, any claim as fraudulent, unlawful or excessive, and in such case he shall file with the town treasurer a written statement of the reasons for such refusal. **The treasurer shall not pay any claim or bill so disallowed by the town accountant. So far as apt this section shall apply to cities.**

Policy Subcom 1st review: 5.4.16; Subcom 2nd Review 8.19.16; 3rd review 9.29.2016

Unanimous subcom recommendation for 1st Reading by SC on 10.12.2016

CEDURES