

PAYMENT PROCEDURES

All demands for payments from district funds shall be processed by the business manager and shall be properly supported by invoices, approved purchase orders, signed vouchers, or be in accordance with salaries and salary schedules, as set by the board.

Lists of accounts payable, including payroll lists, shall be certified by the superintendent, or his/her designate, and approved and signed by the board's finance committee. Actual invoices, statements, and vouchers shall in all cases be available for board inspection.

The business manager shall assume responsibility for ensuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget for all items. He/she shall, as appropriate, forward approved lists of accounts payable to the city treasurer for payment.

The school principals shall be responsible for observing budget allocations in their respective schools. Each shall also serve as custodian of the activity accounts in his/her school, and shall be responsible for their proper handling and disbursement. From time-to-time, the superintendent may call for audits of activity accounts.

Current practice codified 1975

Adopted: Date of manual adoption

Amended: 12/8/93

LEGAL REFS: Augusta Charter, IV:4
M.R.S.A. 20:161(2); 20:853

CROSS REFS: BCE, Board Committees
DJ series, Purchasing
IGDG, Student Activities Funds Management

Department of Public Schools, Augusta, Maine