

# Marion County Board of Education

Monitoring:

Descriptor Term:

Descriptor Code:

Issued Date:

**Review:  
Annually,  
in January**

## **Payment Procedures**

**2.810**

**05/18/10**

Rescinds:

Issued:

**2.810**

**04/24/01**

### **PAYROLL:**

Payment of regular monthly and career ladder payrolls shall be in accordance with the teacher contract and as directed by Board policy and/or the Director of Schools. Support personnel shall be paid on the same monthly schedule as teachers.

Payment of the monthly substitute teacher and other additional program payrolls shall be coordinated with the finance office to ensure payment in a timely manner and to meet all required federal, state, and local reporting guidelines.

Payroll deductions are to be made as authorized and in a timely manner so as to meet federal, state, and local guidelines.

### **VENDOR:**

Vendor payments shall be implemented by the finance office in accordance with a schedule approved by the chair of the local board of education and director of schools.

Each department and/or program supervisor designated by the director of schools shall submit claims for payment to the finance office. Each claim shall document the receipt of goods and/or services being submitted, and a supervisor signoff approving the claim.

The finance office shall review all claims for completeness to pre-approval, proper budget codes, explanation(s), supporting documentation of the receipt of goods or services, etc., prior to submitting to the executive committee for review.

It is the duty of the chair of the local board of education to countersign all warrants authorized by the Board of Education and issued by the director of schools for all expenditures of the school system. 1

The Board with the permission of the chair, is empowered to authorize, with the consent of the commissioner of education and the comptroller of the treasury, the use of mechanical and electrical signing equipment approved by the commissioner and comptroller of the treasury, to affix the signature of the chair of the board of education and of the director of school to the original of a public school warrant; provided, that a clear duplicate of such warrant is kept on file in the office of the director of schools, together with proper papers to justify the issuance of the warrant. 2

The finance office shall properly document payment of claims by canceling invoices with the check number and date paid on the invoice document.

The director of schools, at the request of the school board, shall present each month a list of claims paid.

**School Activity Fund Payments:**

All payroll and vendor payments shall be in accordance with Board policy and the *Tennessee Internal School Uniform Accounting Policy Manual*.

All vendor payments shall comply with the bid limits noted in board policy section 2.806 with the following clarifications:

- Payment(s) in excess of \$10,000 requires Board approval prior to a school principal authorizing payment. Competitive bidding shall comply with required newspaper advertisement and sealed bids.
- Payment(s) \$10,000 or less requires the approval of the schools principal.

Schools may obligate themselves for the purchase of equipment, supplies, or services, provided payments are completed by June 30 of the current school year or a plan for future payments has been made by the principal and approved by the Board.

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Legal Reference:

1. TCA 49-2-206(b)(3)
2. TCA 49-2-113