



DISBURSEMENTS

PURPOSE

To ensure that cash is disbursed only upon proper authorization for valid expenditures and payroll and are supported by the appropriate documentation.

APPLICABILITY

This policy applies to the job responsibilities of the Town Accountant and Treasurer Collector in his or her role as Treasurer/Collector and the role of the Select Board in approving warrants. It further applies to all department heads, officials, and employees who work for the Town and have spending authority.

POLICY

The Town of Carlisle will release disbursements for accounts payable and payroll only after warrants are duly signed and approved by the Select Board. The Town Accountant shall be responsible for reviewing payroll submissions and accounts payable vouchers for accuracy, supporting documentation, compliance with procurement laws and policies, and proper department approvals before including them on a warrant. The Treasurer/Collector shall be responsible for disbursing all authorized payments by check, bank transfer, or direct deposit.

A. Responsibilities

Departments must:

- Verify sufficient funds are available in the appropriate account(s)
- Submit accounts payable vouchers with original receipt(s) and invoice(s)
- Indicate account(s) to be charged
- Include only current fiscal year charges
- Supply supporting documentation that procurement requirements have been met
- Prepare a payroll summary based on employees' signed time sheets, including rate of pay, hours worked, pay type earned (e.g. regular, overtime, detail, etc.), and accrued time used (e.g., vacation, personal or sick)
- Obtain the department head's original signature, stamp signatures are not allowed, on each accounts payable and payroll submission

Please note: elected and appointed boards that serve as the department head authorized to expend town funds must approve vendor and payroll submissions. The committee may delegate this approval authority, by vote, to one of its members, who shall make available to the board, at the first meeting following such action, a record of such actions. Under no circumstances can elected or appointed boards assign this responsibility to the professional or other staff.

Town Accountant:

- Review each submission for completeness and accuracy
- Verify it is a legal purpose, the appropriate account(s) charged, and funds are available
- Confirm proper documentation supplied and authorized signature affixed to each submission
- Return submission lacking proper funding, documentation and authorization to appropriate department, indicating the reason
- Prepare and sign the warrant for the Selectmen's approval

Select Board:

- Review each warrant submitted for approval
- May examine payroll, invoices, and backup documentation
- May direct inquiries to the Town Accountant on particular submissions
- Approve warrant by majority of its members
- Cannot assign the warrant approval responsibility to the Town Administrator

Treasurer/Collector:

- Reviews detailed warrant and verifies that no outstanding amounts are due from any listed individuals and/or vendors
- Holds back check(s) written to a payee with a liability to the Town, applies it to the amount due the Town, and issues a net check to the recipient for any remaining balance
- Disburses all authorized payments by check, bank transfer, or direct deposit

B. Unpaid Bills of the Prior Year

Departments will submit expenses for the current fiscal year. In the event a department submits a charge for a prior fiscal year, the Town Accountant may not pay it from the current appropriation. A 9/10th special town meeting vote is required before payment is authorized.

C. Emergency Disbursement

As a rule, all disbursements are made through the warrant process. However, in an emergency or extenuating circumstance where payment must be made to a vendor outside of the normal warrant process, the Treasurer Collector may issue a manual check with written authorization of the Town Accountant and the Town Administrator.

D. Audit

All approved warrants are subject to audit by the Town's independent auditor.

REFERENCES

[M.G.L. c. 41, §§41, 41A, 41B, 41C, 42, 43, 52, 56](#) [M.G.L. c 44, §§56, 58, 64](#) [M.G.L. 30B](#)

Town of Carlisle Bylaw: Section 3.3.1, Treasurer Duties Town Personnel Bylaw

Collective Bargaining Agreements

EFFECTIVE DATE

This policy was adopted June 2024