

**SECTION D
FISCAL MANAGEMENT**

- DA** FISCAL MANAGEMENT GOALS updated language
- DB** ANNUAL BUDGET kept Westwood policy
- DBC** BUDGET DEADLINES AND SCHEDULES Kept Westwood
- DBD** BUDGET PLANNING kept Westwood
- DBG** BUDGET ADOPTION PROCEDURES updated language
- DBJ** BUDGET TRANSFER AUTHORITY updated language
- DD** GRANTS, PROPOSALS, AND SPECIAL PROJECTS updated language
- DEC** FEDERAL FUNDS SUPPLEMENT NOT SUPPLANT POLICY New Required policy
- DGA** AUTHORIZED SIGNATURES This version reflects practice
- DH** BONDED EMPLOYEES AND OFFICERS no changes
recommend removal
- DIE** AUDITS updated language and reflects district practice
- DJ** PURCHASING language updated
covered in previous policies
- DJE** PROCUREMENT REQUIREMENTS updated based upon recent changes to bidding requirements
- DK** PAYMENT PROCEDURES updated to reflect practice
- DKC** EXPENSE REIMBURSEMENTS this language reflects District practice

- Deleted: +DA → FISCAL MANAGEMENT GOALS (W) ¶
- Deleted: (MASC)
- Deleted: *+
- Deleted: (W)
- Deleted: DB → ANNUAL BUDGET (MASC) ¶
- Deleted: (W)
- Deleted: DBC → BUDGET DEADLINES AND SCHEDULES (MASC) ¶
- +
- Deleted: (W)
- Deleted: DBD → BUDGET PLANNING (MASC) ¶
- Deleted: DBG → BUDGET ADOPTION PROCEDURES (W) ¶
- Deleted: (MASC)
- Deleted: +DBJ → BUDGET TRANSFER AUTHORITY (W) ¶
- Deleted: (MASC)
- Deleted: +DD → FUNDING PROPOSALS AND ... [1]
- Deleted: (MASC)
- Deleted: (MASC)
- Deleted: DGA → AUTHORIZED SIGNATURE ... [2]
- Deleted: (MASC)
- Deleted: +
- Deleted: (MASC/W)
- Deleted: +DI → FISCAL ACCOUNTING AND ... [3]
- Deleted: ¶
- Deleted: +DIE → AUDITS (W) ¶
- Deleted: (MASC)
- Deleted: *+
- Deleted: (W)
- Deleted: DJ → PURCHASING (MASC) ¶ ... [4]
- Deleted: ¶
- Deleted: +DJE → BIDDING REQUIREMENTS ... [5]
- Deleted: (MASC)
- Deleted: DK → PAYMENT PROCEDURES (W) ... [6]
- Deleted: (MASC)
- Deleted: +DKC → EXPENSE REIMBURSEME ... [7]
- Deleted: (MASC)
- Deleted: Note: ¶ ... [8]

school districts school districts school districts school district

Deleted: File: DA

FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system

Deleted: 's purposes can best be achieved through excellent fiscal management.

As trustee of local, state, and federal funds allocated for use in public education, the Committee will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the school system

Deleted: take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into Committee operations and into all aspects of school system

Deleted: management and operation.

In the school system

Deleted: 's fiscal management, it is the Committee's intent:

To engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.

To establish levels of funding that will provide high quality education for the students.

To use the best available techniques for budget development and management.

To provide timely and appropriate information to all staff with fiscal management responsibilities.

To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

SOURCE: Westwood

File: DA

FISCAL MANAGEMENT GOALS

As the trustee of local, state, and federal funds allocated for use in public education, the Committee will use these funds wisely in pursuit of the district's goals.

The quantity and quality of the district's educational programs are dependent on the effective, efficient management of allocated funds. Achievement of the district's purposes can best be achieved through excellent fiscal management.

It is imperative that the educational program be held of paramount importance. Decisions made due to resource limitations must center on the educational goals of the district.

This prioritization will be incorporated into all aspects of district management and Committee decision making.

Regarding the district's fiscal management, it is the Committee's intent:

1. To allocate public funding, centering equity while achieving the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets
3. To advocate for levels of funding that will provide high quality education for all students.
4. To support the use of the best techniques for budget development and management.
5. To provide timely and appropriate information to the community.

Deleted: SOURCE: MASC 2021

ANNUAL BUDGET

The annual budget is the financial expression of the educational program of the school department, and it mirrors the problems and difficulties that confront the school district.

Deleted: school system

The budget then is more than just a financial instrument and requires on the part of the Committee, the staff, and the community orderly and cooperative effort to ensure sound fiscal practices for achieving the educational goals and objectives of the school district.

Deleted: school system

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school district will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

Deleted: school system

The Superintendent will serve as budget officer but may delegate portions of this responsibility to members of the staff, as appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration.

Deleted: he/she

Deleted: his/her

Deleted: he/she deems

LEGAL REFS.: M.G.L. [71:34](#); [71:37](#) and [71:38N](#)

Deleted: ¶

¶

SOURCE: Westwood

Deleted: [File: DB](#)

ANNUAL BUDGET

The annual budget is the financial expression of the goals of the School Committee in meeting the needs of all students.

The budget then requires an orderly and cooperative effort by the Committee, the staff, and the community to achieve the goals of the district.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee policy. The operating budget for the school district will be prepared and managed in line with the above.

In developing a budget, care shall be taken to make all presentations and documents associated with the budget clear and accessible to the members of the School Committee, to the municipal officials, and to the general public.

The budget shall be in compliance with the foundation budget. It is acknowledged that the foundation budget reflects the minimum recommended spending for a District, and excludes transportation costs, debt service costs, and costs associated with the acquisition of fixed assets. The aforementioned items must, therefore, be budgeted in addition to the foundation budget, and funds to support those expenditures must be raised from the community, after the use of any offsetting revenues received from the state.

The Superintendent will serve as budget officer but may delegate portions of this responsibility to members of their staff, as they deem appropriate. The three general areas of responsibility for the Superintendent as budget officer are budget preparation, budget presentation, and budget administration.

A budget is a spending plan, which is developed well in advance of the fiscal year. Circumstances may occur which necessitate changing spending priorities and redirecting funds within the budget accordingly. Revisions to the budget may be made from time to time by the Committee, upon the recommendation of the Superintendent.

Annual budgets for each school operated by the District shall be developed with input from the School Council and shall reflect the priorities established in the annual school improvement plan.

LEGAL REFS.: → M.G.L. [71:34](#); [71:37](#) and [71:38N](#)

SOURCE: MASC 2021

NOTE: References to portions of a town or city charter may be appropriate here. The charter should be reviewed.

File: DBC

BUDGET DEADLINES AND SCHEDULES

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and charter.

The calendar year for budget preparation will be determined by calculating backwards from the final adoption date: the annual town meeting. Dependent on the date thus set, the following will be scheduled:

Two weeks or more before the annual town meeting -
Publication of the budget for the meeting, by the Selectmen

Not less than 30 days before the annual town meeting -
Finance committee holds a public hearing on its proposed recommendations for the articles in the budget to be published as above.

Whatever dates assigned the above, the final date for the submission of the budget to the Selectmen will be arranged cooperatively with the School Committee and finance committee. The Selectmen have authority to impose a date as early as December 31.

In reaching its decision on the budget amount that it will submit to the Selectmen, the School Committee will also observe the statutory requirement of holding a public hearing on the proposed budget not less than seven days after the notice for this hearing has been published in a local newspaper.

Established by law and charter

LEGAL REFS.: M.G.L. [71:38N](#)
 Town Charter

Deleted: SOURCE: Westwood

Deleted: [File: DBC](#)

BUDGET DEADLINES AND SCHEDULES

Preparation of the annual budget will be scheduled in stages throughout the school year with attention to certain deadlines established by law and charter.

The calendar year for budget preparation will be determined by calculating backwards from the final adoption date.

Whatever dates are assigned, the final date for the submission of the budget to the Selectmen will be arranged cooperatively with the School Committee and finance committee. The Selectmen have authority to impose a date as early as December 31.

In reaching its decision on the budget amount that it will submit to the Selectmen, the School Committee will also observe the statutory requirement of holding a public hearing on the proposed budget not less than seven days after the notice for this hearing has been published in a local newspaper.

LEGAL REFS.: → M.G.L. [71:38N](#)
Town Charter (See local reference)

SOURCE: MASC 2021

NOTE: The above references a town process. The above will need to be redrafted for city districts. Regional school districts should also refer to [71:16B](#) for pertinent information. A citation of that section of law should also be added to the legal references.

BUDGET PLANNING

A. PLANNING

The budget of the school district shall be an outline of a program of education stated in fiscal terms stretching over varying lengths of time. Groundwork for budget planning is established throughout the year by groups doing planning, research, analysis and evaluation. For most effective planning, programs of spending must be projected into the future for more than one year at a time. Well-defined alternative programs and their costs must be prepared so that intelligent decisions can be made which will provide a proper education for each young citizen of Westwood. All planning should be a product of all the human resources available to the school district and reflect the most advanced thinking of the times.

Deleted: school system

Deleted: school system

B. PUBLICATION

The School Budget, in the format designated by the School Department when voted by the School Committee, will be included in the Town Meeting warrant to be voted upon by the members of the Town Meeting as one total.

C. PUBLIC REVIEW OF BUDGET

The Education Sub-committee of the Westwood Finance and Warrant Commission will be kept periodically informed on the budget being prepared for the coming year. The School Committee and Superintendent will provide information and special opportunities for the Education Sub-committee to ask questions about the budget. The School Committee will also offer the general public opportunities to ask budget questions at their regular meetings.

Deleted: SOURCE: Westwood

Deleted: File: DBD

BUDGET PLANNING

A sound budget development process must be established to ensure that the annual operating budget accurately reflects the District's goals. The budget is a financial planning tool that grounds itself in careful analysis of student achievement, enrollment, mandated services, and community values to allocate resources towards the goals set by the Committee. The first priority in the development of an annual budget will be the educational welfare of the children in our schools. The Committee also holds in balance the valid interest of the taxpayers.

The budget document shall reflect all sources of revenue. It shall clearly explain how those funds will be used.

In the budget planning process for the school district, the Superintendent will to:

Engage in thorough advance planning, with staff and community involvement, in order to develop budgets and guide expenditures in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.

Establish levels of funding that will provide high quality education for all students.

Use the best available techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar which will be shared publicly with the community. Such calendar will take into consideration the requirement that School Councils are to be consulted in developing school budgets.

SOURCE: MASC 2021

NOTE: Include in this category statements on the general plan for budget development and on staff/student/public participation in the process (but not the official hearings). If advisory committees take part, this might be included in the policy, with details on their functioning presented as an accompanying regulation.

Deleted: [File: DBG](#)

BUDGET ADOPTION PROCEDURES

The School Committee, prior to the Annual Town Meeting, will approve and adopt the Annual School Budget. The adopted Budget shall be given to the Finance Director of the Town for the inclusion with the proposed annual budget of the town.

Authority for adoption of the final school budget lies with the citizens who comprise, and who are entitled to vote at, the town meeting. The school budget is presented as part of the total town budget for action at the annual town meeting.

Established by law and charter

LEGAL REFS.: → M.G.L. [71:34](#)
Town Charter

SOURCE: Westwood

File: DBG

BUDGET ADOPTION PROCEDURES

The district budget is adopted by the School Committee at the cost center level. Cost centers should represent appropriate levels of transparency for the Committee to oversee goal implementation while allowing for administrative day-to-day work. Cost centers will be agreed upon by the Committee and administration.

All revenue sources are subject to adoption by the School Committee. The budget is adopted by a simple majority.

Authority for adoption of the final school budget bottom line lies with the citizens who comprise, and who are entitled to vote at, the town meeting. The school budget is presented as part of the total town budget for action at the annual town meeting.

LEGAL REFS.: M.G.L. [71:34](#)
Town Charter, (See local reference)

CROSS REF.: DBJ, Budget Transfer Authority

Deleted: SOURCE: MASC 2021

NOTE: Town and city charters should be checked for specific provisions relating to budget adoption procedures. Appropriate citations should be added as was done on the statement above. The above process is that of towns; changes will be necessary for cities.

|

Deleted: File: DBJ

BUDGET TRANSFER AUTHORITY

In keeping with the need for periodic reconciliation of the school department's budget, the School Committee will vote on requests for transfers of funds between salary and non-salary accounts as they are recommended by the Superintendent.

The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the school system.

All funds in the general account not expended by the close of the fiscal year will be returned to the town.

SOURCE: Westwood

File: DBJ

BUDGET TRANSFER AUTHORITY

In keeping with the need for periodic reconciliation of the school department's budget, the School Committee will consider requests for transfers of funds between salary and non-salary accounts as they are recommended by the Superintendent.

Deleted: cost centers

The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the school district.

All requests for transfers between cost centers as approved during the annual budget deliberation must be submitted to the School Committee for approval as part of the School Business Administrator's quarterly report at the business meetings of the School Committee.

All funds in the general account not expended by the close of the fiscal year will be returned to the municipality.

LEGAL REF.: DOR 94-660

CROSS REFS.: DBG, Budget Adoption Procedures
DI, Fiscal Accounting and Reporting

Deleted: NOTE: Certain provisions in a policy in this category maybe established by town or city charter. If so, appropriate citations should be added as legal references.

SOURCE: MASC 2021

Deleted: [File: DD](#)

FUNDING PROPOSALS AND APPLICATIONS

The School Committee will encourage the administration to seek and secure all possible sources of state, federal, and other special funds that will enhance the educational opportunities for the children in our schools.

The Superintendent will keep informed of all possible funds available to the school system under the various state and federal programs, and in what manner these funds can best be used in the school system.

The Superintendent will be responsible for seeking out and coordinating the development of proposals for all specially funded projects and for submitting the proposals to the Committee for approval.

The Superintendent is authorized to sign all reports for these projects and will be responsible for the proper expenditure of funds received for such projects.

LEGAL REFS.: → M.G.L. [44:53A](#)

P.L. 874 Impact Aid

Board of Education 603 CMR [32:00](#); [34:00](#)

SOURCE: Westwood

File: DD

GRANTS, PROPOSALS, AND SPECIAL PROJECTS

In accordance with state law, all grants and gifts to the District shall be reviewed and accepted by the School Committee before expenditure. The School Committee will encourage the administration to seek and secure possible sources of state, federal, and other special funds that will enhance the educational opportunities for the children in alignment with district goals. The superintendent will submit for School Committee approval spending plans at the same cost center level as the district budget.

The Superintendent will be responsible for coordinating the development of proposals for all specially funded projects and for keeping the Committee apprised and updated on all such projects.

LEGAL REF.: M.G.L. [44:53A](#)

Deleted: SOURCE: MASC 2021

File: DEC

FEDERAL FUNDS SUPPLEMENT NOT SUPPLANT POLICY

The Westwood Public School District is committed to utilizing federal grant funds to supplement instructional programs funded by local, state and other sources as required by law and regulation. Federal funds will be used to complement and extend district-funded programs, not to take the place of (supplant) programs previously funded by the district, except as provided by the granting program.

Deleted: _____

The Superintendent or designee will ensure that federal grant funds are disbursed appropriately and that associated record-keeping and reporting complies with required guidelines and mandates.

LEGAL REF: Elementary and Secondary Education Act, as amended

Deleted: SOURCE: MASC 2021

Deleted: [File: DGA](#)

AUTHORIZED SIGNATURES

Any member of the School Committee and the Superintendent or designee will sign payrolls presented for approval.

The town treasurer, who also serves as the school department treasurer, signs all checks drawn against school department funds. No other signature is valid.

LEGAL REFS.: → M.G.L. [41:52](#)

SOURCE: Westwood

File: DGA

AUTHORIZED SIGNATURES

The Chair of the School Committee or designee and the Superintendent or designee will sign payrolls presented for approval.

The municipal treasurer, who also serves as the school department treasurer, signs all checks drawn against school department funds. No other signature is valid.

LEGAL REFS.: M.G.L. 41:41; 41:52

Deleted: SOURCE: MASC 2021
NOTE: Town and city charters often address this topic; alignment with charters is necessary. References to appropriate sections of a charter should be added as necessary.
The content of policy in this area for a regional school district will be different than the above.

File: DH

BONDED EMPLOYEES AND OFFICERS

Each employee of the ~~school district~~ who is assigned the responsibility of receiving and dispensing school funds will be bonded individually or covered by a blanket bond. The town will pay the cost of the bond.

Deleted: school system

LEGAL REFS.: M.G.L. [40:5](#)

~~_____~~

Deleted: SOURCE: MASC/Westwood

Deleted: [File: DI](#)

FISCAL ACCOUNTING AND REPORTING

The Superintendent will be ultimately responsible for receiving and properly accounting for all funds of the school system.

The accounting system used will conform with state requirements and with good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The School Committee will receive periodic financial statements from the Superintendent showing the financial condition of the school department. Such other financial statements as may be determined necessary by either the Committee or the administration will be presented as found desirable.

LEGAL REFS.: → Board of Education 603 CMR [10:00](#)

Note: The MASC Reference Manual updates the references as shown below

LEGAL REFS.: → M.G.L. 44:38
603 CMR 10:00

CROSS REFS.: → DBJ, Budget Transfer Authority
DIE, Audits

SOURCE: Westwood

-----Page Break-----

[File: DIE](#)

AUDITS

An audit of the school department's accounts should be conducted annually. In addition, the Committee may request a private audit of the school system's accounts at its discretion.

The Committee will consider recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

SOURCE: Westwood

File: DIE

AUDITS

As a department of ~~the Town of Westwood,~~ an audit of the school department's accounts shall be conducted annually by external auditors. This review shall be conducted in accordance with the generally accepted accounting principles and the Government Auditing Standards issued by the U. S. Comptroller General.

Deleted: ____ (municipality) _____,

Upon completion of the external audit, the superintendent will share the resulting documentation with the Committee. The Committee will consider the recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets.

Additionally, the district is also subject to the following:

- End of Year Financial Compliance Report: Every Massachusetts school district must submit the results of this report to the Department. This End of Year report must be submitted to the Department on or before September 30 each year.
- Government Accounting Standards Board 34: The District is covered in these government financial statements of revenue and expenditures of the municipality.
- Federal grant audits: As a district that spends about thresholds required, the district is subject to the Single Audit Act.
- Student Activity Account: As required by state law, student activity accounts are audited annually.

In addition, the Committee may request an additional audit of the school district's accounts at its discretion

LEGAL REFS: M.G.L. 44:38-40; 71:47; 72:3

CROSS REF: DI, Fiscal Accounting and Reporting

Deleted: SOURCE: MASC 2021

NOTE: References to a town or city charter may be appropriate here. The content of these references may require a change in the content of a policy adopted by a local school Committee in this area.

PURCHASING

The School Committee declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.

The acquisition of materials, equipment and services will be centralized in the Superintendent's office of the ~~school district~~.

Deleted: school system

The Business Manager will serve as purchasing agent, ~~and~~ will develop and administer the purchasing program for the schools in keeping with legal requirements and with the adopted school budget.

Deleted: . He/sh

School purchases will be made only on official purchase orders approved for issuance by the appropriate unit head and signed by the Superintendent, with such exceptions as may be made by the latter for emergency purchases.

Specific purchasing procedures can be found in the Westwood Administrative and Financial Manual which will be ~~reviewed annually and updated as needed~~.

Deleted: maintained and updated annually

LEGAL REFS.: M.G.L. [7:22A](#); [7:22B](#); [30B](#); [71:49A](#)

Deleted: SOURCE: Westwood

Deleted: [File: DJ](#)

PURCHASING

It shall be the responsibility of the Superintendent:

To procure materials, supplies, equipment, and services at the lowest possible cost consistent with the quality necessary for the proper operation of the District, thereby attaining the maximum value for each public dollar spent;

To maintain the District's reputation for fairness and integrity and to promote impartial and equal treatment to all who wish to conduct business with the District;

To encourage a mutually cooperative relationship with requesting departments, recognizing that successful purchasing is a result of team planning and effort;

To promote social and economic goals such as encouraging local, small, minority, and women-owned businesses to participate in bidding for District purchases.

The acquisition of materials, equipment and services will be centralized in the Superintendent's office of the school district.

The Superintendent will designate the District's purchasing agent. They will develop and administer the purchasing program for the schools in keeping with legal requirements and within the adopted school budget.

School purchases will be made only on official purchase orders approved for issuance by the appropriate unit head and signed by the Superintendent, with such exceptions as may be made by the latter for emergency purchases.

LEGAL REFS.: → M.G.L.; 30B; 71:49A

SOURCE: MASC 2021

Deleted: [File: DJA](#)

PURCHASING AUTHORITY

Authority for the purchase of materials, equipment, supplies, and services is extended to the Superintendent through cost-center appropriation as part of the District budget process.

The purchase of items and services within the cost-center appropriation requires no further Committee approval except when by law or by Committee policy.

LEGAL REFS.: → M.G.L. 30B

CROSS REF.: → DJE, Bidding Requirements

NOTE: The cross reference is to a closely related policy in this manual. Local town and city charters may have additional purchasing language, which should be referenced as necessary.

SOURCE: MASC 2021

Deleted: [File: DJE](#)

BIDDING REQUIREMENTS

All purchases of materials and equipment and all contracts for construction or maintenance in amounts exceeding \$25,000 will be based upon competitive bidding.

An effort will be made to procure multiple bids for all purchases in excess of \$25,000. When accepting a bid, the Superintendent will inform the School Committee, whenever possible, of the competitive price of a reasonable substitute for the item specified. When bidding procedures are used, bids will be advertised appropriately.

All bids will be submitted in sealed envelopes. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The Committee through the Superintendent reserves the right to reject any or all bids and to accept the bid that appears to be in the best interest of the school system. The Committee reserves the right to waive any informality in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of the bids. Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of 30 days after opening.

The bidder to whom an award is made may be required to enter into a written contract with the school system.

LEGAL REFS.: → M.G.L. [7:22A](#); [7:22B](#); [30B](#)

CROSS REFS.: → DJA, Purchasing Authority

File: DJE

PROCUREMENT REQUIREMENTS

All purchases of materials and equipment and all contracts for construction or maintenance will conform to the requirements of the General Law.

When bidding procedures are used, bids will be advertised appropriately. Suppliers will be invited to have their names placed on distribution lists to receive invitations to bid. When specifications are prepared, they will be distributed to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the Superintendent or designee and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The Committee reserves for the District the right to reject any or all bids and to accept the bid that appears to be in the best interest of the school district. The Committee reserves for the District the right to waive any informality in, or reject, any or all bids or any part of any bid. Any bid maybe withdrawn prior to the scheduled time for the opening of the bids.

Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of 30 days after opening.

The bidder to whom an award is made may be required to enter into a written contract with the school district.

LEGAL REF.: M.G.L. [7:22A](#); [7:22B](#); [30B](#)

CROSS REF.: DJA, Purchasing Authority

Deleted: SOURCE: MASC 2021

NOTE: The cross reference is to a closely related policy in this manual.

NOTE: Town or city charters may contain related provisions. If so, appropriate citations should be added to the legal references.

Deleted: [File: DK](#)

PAYMENT PROCEDURES

All claims for payment from school department funds will be processed in accordance with regulations developed by the Superintendent. 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 approve bills for payment from school department funds. The lists will be certified as correct and approved for payment by signature of three members of the School Committee and then forwarded to the Town Accountant for processing and subsequent payment by the Town Treasurer. Actual invoices, statements, and vouchers will be available for inspection by the School Committee.

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.

LEGAL REFS.: → M.G.L. [41:41](#); [41:52](#); [41:56](#)

SOURCE: Westwood

PAYMENT PROCEDURES

All claims for payment from school department funds will be processed in accordance with procedures developed by the Superintendent. 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 lists of bills (warrants) for payment from school department funds. The lists will be certified as correct and approved for payment by the School Committee and then forwarded to the Town Accountant for processing and subsequent payment by the Town Treasurer.

Actual invoices, statements, and vouchers will be available for inspection by the School Committee upon request.

LEGAL REF.: M.G.L. 41:41; 41:52; 41:56

Deleted: monthly

Deleted: municipal auditor

Deleted: municipal t

Deleted: SOURCE: MASC 2021

NOTE: Specific details established by an individual town should be substituted for those required in the policy above, which were established by that city's code of ordinances. Appropriate citations should also be substituted.

Deleted: [File: DKC](#)

EXPENSE REIMBURSEMENTS

Personnel and school department officials who incur pre-approved expenses in carrying out their authorized duties will be reimbursed by the school department upon submission of a properly completed and approved voucher and any supporting receipts required by the Superintendent.

When official travel by a personally owned vehicle is authorized, mileage payment will generally be made at the rate currently approved by the Town of Westwood. However, a monthly travel stipend, in an amount established by the Committee, may be paid to the Superintendent, Business Manager, and others authorized by the Committee who are required to travel regularly within the school system on official business.

LEGAL REFS.: M.G.L. [40:5](#); [44:58](#)

SOURCE: Westwood

File: DKC

EXPENSE REIMBURSEMENTS

Personnel and school department officials who incur authorized expenses in carrying out their duties will be reimbursed by the school department upon submission of a properly completed and approved voucher and any supporting receipts required by the Superintendent.

When official travel by a personally owned vehicle is authorized, mileage payment will generally be made at the rate currently approved by the Committee, aligned with the Internal Revenue Service standard mileage rate.

To the extent budgeted for such purposes in the school budget, approval of travel requests by School Committee members must have prior approval of the School Committee. Staff travel requests within budgetary limits may be approved by the Superintendent. Staff travel requests that exceed budgetary limits will require the approval of the School Committee and the identification of funding sources by administration. Each request will be judged on the basis of its benefit to the school district.

LEGAL REF.: M.G.L. 40:5; 44:58

Deleted: SOURCE: MASC 2021

Page 1: [1] Deleted James Hardy 6/6/22 2:00:00 PM

Page 1: [2] Deleted James Hardy 6/6/22 2:01:00 PM

Page 1: [3] Deleted James Hardy 6/6/22 2:02:00 PM

Page 1: [4] Deleted James Hardy 6/6/22 2:06:00 PM

Page 1: [5] Deleted James Hardy 6/6/22 2:07:00 PM

Page 1: [6] Deleted James Hardy 6/6/22 2:08:00 PM

Page 1: [7] Deleted James Hardy 6/6/22 2:09:00 PM

Page 1: [8] Deleted James Hardy 6/6/22 2:10:00 PM