

**City of Salem, Massachusetts,
Finance Department Fiscal Policy**

No. 2008-09

SUBJECT: School Summer Payroll Accruals for Teachers

Effective Date: March 25, 2008

POLICY

The School Department will submit a summary and detailed payroll report to the Finance Department in order to process teachers' summer salary accruals.

PROCEDURES FOR SCHOOL DEPARTMENT

1. The School Department Payroll Clerk will check with the Assistance Finance Director to see what the last payroll is that was posted to the fiscal year PRIOR TO processing the teachers' summer payroll accrual listing.
2. The School Payroll Clerk will produce the teachers' summer payroll accrual report for the School Business Manager and include names and rates and org/objects lines for each one.
3. The School Business Manager or School Payroll Clerk will produce a summary sheet by org/object totaling each teacher's accrued payroll to be charged to that org/object. All org/objects should be totaled at the bottom of the report and match the figures provided by the School Payroll Clerk.
4. The School Business Manager and School Payroll Clerk with both date and sign the summary sheet to verify that the totals are correct.
5. The signed Summary and Detail sheets shall be forwarded to the Assistant Finance Director.

PROCEDURES FOR FINANCE DEPARTMENT

1. The Finance Director will review and sign the Teachers' accrued payroll report prior to processing into MUNIS.
2. The Assistant Finance director will book all accrued teachers salaries as per the report submitted by the school department for the prior FY.
3. The Assistant Finance director will close out those accruals through a journal entry processed in the new fiscal year once the prior fiscal year has been closed out.

Finance Director

Date