

Descriptor Term: PAYROLL PROCEDURE

Descriptor Code: DJC

Rescinds: DJC

Board Approved: 1/4/1988

Previously Approved:

The salaries of superintendents, principals and certified employees will be paid by pay certificates issued by the Superintendent of the Gulfport School District. Such pay certificates may be issued without additional authorization of the Board of Trustees where the amount of salary has been fixed and a contract entered into as is provided in this chapter. All pay certificates will be preserved by him as a part of the official records of his office for the same time and in the same manner as other records are preserved. Except as is herein provided, the said warrants will be governed in all respects by the same laws regulating the issuance of other warrants for other purposes. All pay certificates and warrants issued will show the gross amount of the salary and all authorized deductions therefrom for income taxes, social security, retirement contributions and other lawful purposes. ' 37-9-41

#### PAYROLL CLEARING FUND

A payroll clearing fund will be established by the District to account for salaries paid from governmental funds. Each month the total gross amount of the payroll will be transferred from the governmental funds to the payroll clearing fund. The gross amount transferred will be charged to the appropriate expenditure functions in the expenditure register of each governmental fund. Transfers receipted by the payroll clearing fund be itemized on receive warrants by fund. The net payroll amounts due to District personnel will then be written from the payroll clearing fund.

Legal Reference: Mississippi Code, as cited above Public School Districts Financial Accounting Manual, p. 13.