

Question: *How many communities have the Selectmen sign the weekly warrants and how many communities have the Accountant and the Town Administrator sign the weekly warrant.*

TA Response: DLS does not have statistics on this type of information. However, based on a reading of state law and on our experience advising Massachusetts municipalities, the following is offered:

In most Massachusetts towns, warrants are reviewed and approved by the accountant and then by the board of selectmen. These responsibilities are imposed by state law. However, a growing number of towns are adopting a charter provision (by a special act or charter commission process), which authorizes a town manager or town administrator to sign warrants in place of the selectmen.

As a rule, town employees must receive compensation within seven days of the close of the pay period. Many times, the payroll process and the selectmen's meetings don't match up to meet this deadline. And, sometimes, selectmen are unable to consistently get to town hall, outside of meetings, to sign warrants. When authority is assigned to the town manager or town administrator these problems are eliminated. Vendor warrants don't pose the same problems.

In either case, the town accountant is obligated by state law to review all departmental requests for payments and to approve, by way of a signature, all warrants. The selectmen, even without signing warrants, can follow town spending activity by reviewing expenditure reports, which the accountant is required to generate and distribute to departments each month.