

CHAPTER 34: FINANCE AND TAXATION

Section

General Provisions

34.01 Countersigned by designated officer of town

Purchasing

34.20 Disbursement of funds

34.21 Purchasing agent

34.22 Purchasing order

GENERAL PROVISIONS

§ 34.01 COUNTERSIGNED BY DESIGNATED OFFICER OF TOWN.

All checks and drafts issued by the town, regardless of amount, must be signed by the Finance Officer and countersigned by the Town Clerk or his/her designee.

(1978 Code, § 2-4041)

Statutory reference:

Dual signatures on checks, see G.S. § 159-25

PURCHASING

§ 34.20 DISBURSEMENT OF FUNDS.

- (A) In accordance with the Local Government Budget and Fiscal Control Act, no bill or claim against the town may be paid unless it has been approved by the officer or employee responsible for the function or agency to which the expense is charged. No check or draft of the town shall be valid unless it bears on its face the certificate of the Finance Officer as follows:

"This disbursement has been approved as required by the Local Government Budget and Fiscal Control Act,"

- (B) No contract, agreement or purchase order shall be valid unless it bears the Finance Officer's certificate as follows:

"This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act."

(1978 Code, § 2-4001)

Statutory reference:

Preaudit of disbursements required, see G.S. § 159-28, as amended

§ 34.21 PURCHASING AGENT.

The Town Manager shall serve as purchasing agent and as such shall:

- (A) Make or approve all purchases of material, equipment and supplies authorized by the Board at the most favorable price for the town and shall see that the material, equipment and supplies delivered are correct in number or amount and comply with the standards and specifications agreed to at the time of purchase;
- (B) Establish sets of standards and specifications to control purchases by the town;
- (C) Prepare and publish specifications and notices to bidders;
- (D) Advise the Board as to anticipated needs for purchases and make purchases in advance of needs as authorized by the Board;
- (E) Store material, equipment and supplies in advance of actual need;
- (F) Keep records of all purchases made by him and of the destination or ultimate use of the material, equipment and supplies; and
- (G) Cause to be kept an inventory of all municipal property in his custody and of all municipal property in the custody of the other officers and employees of the town.

(1978 Code, § 2-4001) (Am. Ord. passed 11-3-1986)

Statutory reference:

Public purchasing and contracts, generally, see G. S. §§ 143-129 et seq.

§ 34.22 PURCHASING ORDER.

- (A) Before any order is given for items to be paid by the town or any purchase made by any town employee in excess of \$500.00, a purchasing order must first be obtained from the Town Manager or his/her designee.
- (B) Any town employee purchasing goods without a purchase order from the Town Manager or his/her designee will be held responsible for the cost of the goods.

(1978 Code, § 2-4003) (Am. Ord. passed 11-3-1986)