

# EDGECOMBE COUNTY



## FINANCIAL ACCOUNTING PROCEDURES MANUAL

EFFECTIVE  
JULY 1, 1999

ADOPTED BY  
THE BOARD OF COMMISSIONERS  
JULY 1, 2002

REVISED JULY, 2006

**EDGECOMBE COUNTY FINANCIAL  
ACCOUNTING PROCEDURES MANUAL**

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### Introduction

This document was prepared to establish guide lines for financial administration in Edgecombe County. Time and people change but the procedures should remain the same and be in writing so the new employees have a way of understanding their responsibilities and how our system works. Of course all things are subject to change as we learn more efficient ways to accomplish the same goals and maintain an acceptable level of internal control.

Per GS 159-25 the Finance Officer has the following responsibilities:

- (1) He shall keep the accounts of the local government or public authority in accordance with generally accepted principles of governmental accounting and the rules and regulations of the Commission.
- (2) He shall disburse all funds of the local government or public authority in strict compliance with this Chapter, the budget ordinance, and each project ordinance and shall pre-audit obligations and disbursements as required by this Chapter.
- (3) As often as may be requested by the governing board or the manager, he shall prepare and file with the board a statement of the financial condition of the local government or public authority.
- (4) He shall receive and deposit all moneys accruing to the local government or public authority, or supervise the receipt and deposit of money by other duly authorized officers or employees.
- (5) He shall maintain all records concerning the bonded debt and other obligations of the local government or public authority, determine the amount of money that will be required for debt service or the payment of other obligations during each fiscal year, and maintain all sinking funds.
- (6) He shall supervise the investment of idle funds of the local government or public authority.
- (7) He shall perform such other duties as may be assigned to him by law, by the manager, budget officer, or governing board, or by rules and regulations of the Commission.

These items can only be accomplished with all departments working together and understanding their financial responsibilities to help the finance department accomplish our goals.

As you review the attached information please feel free to send any suggestions and/or comments to the Finance Director that may help make the process easier and maintain the same level of control. Some items are governed by statute and some are a matter of County procedure and subject to change. Also, there are some items that are not addressed at this point but will be added as needed. So feel free to submit any items for review and possible inclusion.

Thank you for your help and attention to the policies and procedures.

Sincerely,  
Edgecombe County Finance Department

July 24, 2006

**Edgecombe County Finance Department  
Mission Statement & Objectives**

**Mission Statement**

To accurately document and record revenues, expenditures and other financing sources or uses of Edgecombe County according to statutes and policies, and

Compile that information into reports that can be used by departments and other outside agencies to assess the financial condition of this County.

**Objectives**

Provide training and education to employees to help them understand not only what they are doing but to see the “big” picture and understand why they are doing it.

With the education and training our staff should be able to train other County employees on financial statutes, policies and procedures.

Each employee in the finance department will be cross-trained in the various areas to enable staff to be able to assist customers/stakeholders if other staff is not available.

To timely complete all reports and statements in order to maximize revenues and provide information in a timely manner.

# **SECTION A**

## **GENERAL**

**DEFINITIONS**

**Accounting System** – “MUNIS” - financial software system currently being used by the county.

**Accounting Procedures Manual** – Guidelines and procedures for the financial accounting of Edgecombe County and administered by the Department of Finance.

**Accounts Receivable Specialist** – the person in the Finance Department responsible for all monies collected and reported to Finance for deposit and crediting such to the proper account.

**Appropriation** – A legal authorization to incur obligations and to make expenditures for specific purposes.

**Authorized Positions** – Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance** – This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Batch** – A grouping of records that can be processed in the financial system at one time.  
Ex: all invoices processed for a specific date.

**Bidding Procedures** – Rules and regulations that are in place to obtain supplies, goods, apparatus, equipment, or services that are obtained for the county.

**Budget** – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

**Budgetary Control** – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Capital Assets** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**Capital Improvements Program (CIP)** – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government’s long-term needs.

**Capital Outlay** – Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

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**Capital Project** – Major construction, acquisition, or renovation activities which add value to a government’s physical assets or significantly increase their useful life. Also called capital improvements.

**Capital Project Budget Ordinance** – a balanced budget approved by the Board of Commissioners for a capital project, normally construction projects.

**Cash Management** – management of inflows, outflows of cash and the investment of idle funds.

**Competitive Bidding** - Procedure that is established to prevent favoritism, fraud, and imposition in the awarding of public contracts by giving noticed to prospective bidders and thus assuring competition which in turn guarantees fair play and reasonable prices in contracts involving the expenditure of a substantial amount of public money.

**Contractual Services** – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Daily Deposits** – monies collected are required to be deposited daily if over \$250.00.

**Debt Service** – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Expenditure Control** – Overseeing the approved appropriation for expenditures.

**Finance Director** – Keeps the accounts of the local government in accordance with generally accepted principles of governmental accounting and the rules and regulation of the Commission.

**Fiscal Year** – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

**Fixed Asset** – Items that have an expected life of one year or more and the expenditure is greater than \$5000 (effective July, 2003); the purchase of which is budgeted for and paid from Capital Outlay account.

**Formal Bidding** – A purchase or lease purchase of apparatus, supplies, materials, or equipment expected to require expenditure equal to or greater than \$50,000 and for construction or repair work requiring the estimated expenditure of \$100,000. Generally requires more detailed specifications and special conditions.

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**Fund** – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** – The excess of the assets of a fund over its liabilities, reserves, and carryover.

**Grant Project Budget Ordinance** – A balanced budget approved by the Board of Commissioners for a project that is financed by grant funds.

**Informal Bidding** – A purchase or lease-purchase of apparatus, supplies, materials, or equipment expected to require expenditure equal to or greater than \$5,000 but less than \$50,000.

**M/WBE** – The status by which a vendor must be at least 51% owned, managed, and controlled by one or more minority persons. A minority person is a Black American, Hispanic American, Native American, or Asian American. A woman-owned business enterprise (WBE) is an organization that is at least 51% owned, managed, and controlled by one or more women. To qualify for disabled status, the organization must be 51% owned, managed and controlled by one or more disabled persons.

**Petty Cash** – A specified amount of usually \$100 or less issued to a department responsible for collecting money and used to give change when needed.

**Pre-Audit Certification** – A statement required on all purchase orders and contracts authorizing the expenditure and in addition, at the time the obligation is incurred, certifies there is an unencumbered balance remaining in the appropriation sufficient to pay the obligation in the current fiscal year by the Finance Director. The statute requires that it reads as follows: “This instrument has been preaudited in the manner required by the Local Government Budget and Fiscal Control Act.”

**Purchase Orders/Open** - Once a requisition is approved, a purchase order (PO) is created to reserve funds or encumber funds for the purchase of supplies or services that have been approved. An open purchase order that can be used for supplies or services that are purchased frequently from the same vendor and paid in increments. The open Purchase Order number is shown on all invoices in order for the encumbrance to be reduced with each payment.

**Purchasing Manager** – Develops and implements policy and procedures for negotiating and entering into contracts to procure professional services, supplies, and equipment for the County departments at prices and quality standard that best benefit the County.

**Project Budget Ordinance** – A balanced budget for a specific project and approved by the Board of Commissioners.

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**Receipt Books** - Pre-numbered receipts to be issued for monies collected when a computer generated receipt is not available.

**Requisition** - A computer generated request for goods or services by a department.

**RFP** - A Request for a Proposal (RFP) is a competitive procurement process that allows the county to consider factors other than price, such as qualification, experience, innovations, creativity, value-added services and project approach. This process is used for professional services that required technical and skilled services eg. legal, design, consultant training, planning, environmental, etc.

## CHART OF ACCOUNT DESCRIPTIONS

Edgecombe County's chart of accounts has 12 digit account numbers broken down in the following format XX-XXXX-XXXX-XX. The first two digits represent the fund, the next four digits represent the department and the last six represent the object or account name. The first six digits for the fund and department together create an organization code. The combination of all twelve digits gives you a specific account name for a particular department in a particular fund. Most of our reports on the Munis program are pulled by the Organization code (ORG) and the Object code (OBJ).

Listed below are the Fund Numbers and description for Edgecombe County: (XX-XXXX-XXXX-XX)

01	Central Depository	This fund has the checking account for the County and the accounts to allocate to each fund their portion of the balance in the account.
10	General	This fund accounts for all the different departments and resources not required to be reported elsewhere.
12	Health Department	This is part of the General Fund but for reporting purposes for Edgecombe County, is kept in a separate fund.
19	Social Services	This is also a part of the General Fund but for reporting purposes for Edgecombe County, is kept in a separate fund.
21	Schools Capital	Article 42 ½ cent sales tax is accounted for in this fund to be used for school capital.
22	Enhanced 911	This is a Special Revenue fund to account for Revenues collected from the E911 charge on phone bills and all expenses relating to the E911 Project.
23	Eastern NC Livestock Arena	Fund to account for grants and monies received for the Livestock Arena.
25	Revaluation	Funds reserved for revaluation of real property is set a side every 8 years in this fund until needed.
27	Motor Vehicle Tax	This is an Agency Fund to account for motor vehicle taxes collected on behalf of the municipalities within the county.
28	Fire District	This is an Agency Fund to account for the fire district taxes levied and collected on behalf of the fire districts.
29	School District	Funds collected on behalf of the School District are accounted for in this Agency Fund.
30	Debt Service	Article 40 - ½ cent sales tax is accounted for in this fund to be used for school debt retirement.

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40	Industrial Park	Funds collected from the proceeds of the sale of industrial sites from a county owned industrial park are accounted for in this fund.
41	Economic Dev. Grant	Multiyear Grant
42	CDBG	Grant funds received from the Community Development Block Grant program are reported in this fund.
43	W & S Capital Project	This Capital Project fund accounts for bond proceeds and expenditures associated with the Water & Sewer Capital Project.
44	Schools Capital Project	This fund accounts for bond proceeds and expenditures associated with the schools' capital projects.
46	NC Public Sch Bldg Bond Act 96	This Grant Project fund accounts for all grant proceeds and project expenditures from the NC School Bond Act of 1996.
48	CDBG/Scattered Sites	Grant funds and expenditures for CDBG capital projects are accounted for in this fund.
49	S/W Closure	Funds accumulated for the future expense of the landfill closure are accounted for in this fund.
53	Grant Projects	Grant funds and expenditures for various grant projects.
60	Solid Waste Services	This Enterprise fund accounts for the operations of the county's solid waste activities.
66	Water & Sewer Department	This Enterprise fund accounts for all the operations of Water & Sewer Department.
76	Agency Fund	This agency fund accounts for proceeds of various 4-H projects operated by the Cooperative Extension Service for the benefit of county 4-H clubs.
80	Employee Health Ins.	Employee collections and payments for health insurance are accounted for in this fund.
91	Fixed Assets	This is an account Group to account for the fixed assets of the County.
92	General Long Term Debt	This is an account Group to account for the general long term debt of the county.
99	Tarboro Airport Authority	This is an account Group for the operation of the Tarboro Airport.

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The following numbers are revenue and departments represented by the first set of four digits in the account number: (XX-XXXX-XXXX-XX)

0011	Ad Valorem Taxes	County property tax revenue
0015	Sales Taxes	Sales tax revenue
0018	Other Taxes	Other tax revenue
0020	Unrestricted intergovernmental	Revenue with no restrictions on spending
0025	Restricted intergovernmental	Revenue with restrictions on spending
0030	Permits and Fees	Revenue from permits and fees
0040	Sales and Service	Revenue from sales and service
0050	Miscellaneous	Revenue not allocated elsewhere
0060	Other	Other Revenue
0070	Transfers	Transfers in
0080	Other Financing Sources	Revenue from other financing sources
0090	Budgetary	Account used for Budgetary purposes
3100	Animal Tax Collections	Revenue from animal tax
3438	Animal Control	Revenue collected from animal control
3501	School Nurse Initiative Program	School Nurse Initiative Program Revenue
3503	Healthworks	Healthworks Fees
3504	Kate B Reynolds-Diabetes	KBR Grant Revenue
3505	Kate B Reynolds Dental	KBR Dental Grant Revenue
3506	Environmental Health	Environmental health revenue
3507	WIC	WIC revenue
3508	FLU	FLU revenue
3509	Special Programs	Special program revenue
3510	State - General	State - General revenue
3511	Home Health	Home Health revenue
3512	Communicable Disease	Communicable Disease revenue
3513	Tuberculosis	Tuberculosis revenue
3514	Maternal Health	Maternal health revenue
3515	Adult Health	Adult health revenue
3516	Family Planning	Family planning revenue
3517	Hospice	Hospice revenue
3518	Child Health	Child health revenue
3519	Other Grants	Revenue from other grants not elsewhere
3520	Investment Earnings	Investment revenue
3521	Miscellaneous	Miscellaneous revenue
3522	Fund Balance Appropriated	Fund Balance Appropriated
3523	Fund Balance-Home Health	Fund Balance Appropriated for Home Health
3524	Fund Balance-Special Program	Fund Balance appropriated for Special Programs
3525	Transfer from General Fund	Transfer of funds from General Fund
4100	BCBS Drafts	BCBS Drafts
4110	Governing Body	Governing Body Department
4120	County Administration	County Administration Department
4130	Finance	Finance Department
4140	Tax Assessor	Tax Assessor Department
4141	Revaluation Costs	Revaluation Costs Expenditures

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4145	Tax Collector	Tax Collector Department
4150	Legal	Legal Expenditures for the County
4160	Court Facilities	Court Facilities for the County
4170	Board of Elections	Board of Elections Department
4180	Register of Deeds	Register of Deeds Department
4200	Central Services	Central Services Expenditures
4210	Data Processing	Data Processing Department
4260	Public Buildings	Public Buildings Department
4310	Sheriff	Sheriff Department
4311	Drug Enforcement	Drug Enforcement Department
4312	Dispatchers	Dispatchers Department
4314	Juvenile Detective	Juvenile Detective Grant Expenditures
4315	Enhanced 911	Enhanced 911 Department
4316	911 Wireless	911 Wireless Department
4320	Jail	Jail Expenditures
4330	Emergency Management	Emergency Management Department
4340	Fire Protection	Fire Protection Department
4341	Motor Vehicle Municipalities	Motor Vehicle Municipalities Payments
4342	Fire Districts	Fire District Payments
4350	Building Inspections	Building Inspections Department
4360	Medical Examiner	Medical Examiner Expenditures
4370	Rescue Units	Rescue Units Expenditures
4380	Criminal Justice Partnership	Criminal Justice Partnership Expenditures
4381	Animal Control	Animal Control Department
4382	Criminal Justice Partnership	Project Income
4383	Juvenile Day Reporting Center	Juvenile Day Reporting Expenditures
4530	Transportation/Airport	Transportation/Airport Expenditures
4720	Solid Waste	Solid Waste Department
4910	Planning	Planning Department
4911	Housing Recovery	Housing Recovery Department
4920	Economic Development	Economic Development Department
4921	Industrial Park	Industrial Park
4922	Fund Balance Appropriation	Fund Balance Appropriation
4923	EDCO	Economic Development Corporation Expenditures
4930	Down Payment Assistance	Down Payment Assistance Expenditures
4950	Cooperative Extension	Cooperative Extension Department
4955	East Carolina Meat Animal Sale	East Carolina Meat Animal Sale Expenditures
4960	Conservation	Conservation Department
4970	Stream Debris Removal	Stream Debris Removal
5100	General	General
5101	School Nurse Initiative Program	School Nurse Initiative Program Expenditures
5105	Flu	Flu Expenditures
5106	EPSTD Outreach	EPSTD Outreach Expenditures
5110	Home Health	Home Health Expenditures
5111	Special Programs	Special Programs Expenditures
5112	Hospice	Hospice Expenditures
5119	Tuberculosis - CDC	Tuberculosis CDC Expenditures

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5120	Tuberculosis	Tuberculosis Expenditures
5121	Communicable Disease	Communicable Disease Expenditures
5122	AIDS	AIDS Expenditures
5123	HIV/STD Substance Abuse	HIV/STD Substance Abuse Expenditures
5151	Adult Health	Adult Health Expenditures
5152	Health Promotion	Health Promotion Expenditures
5153	Hypertension	Hypertension Expenditures
5154	Breast & C Cancer Prevention	Breast & Cancer Prevention Expenditures
5155	Healthy Start Initiative	Healthy Start Initiative
5156	Healthworks	Healthworks
5157	Edge Breast Health Initiative	Edge Breast Health Initiative Expenditures
5160	Maternal Care Coordination	Maternal Care Coordination
5161	Medicaid Outreach Worker Grant	Medicaid Outreach Worker Grant Expenditures
5162	DEPC Prenatal Substance Abuse	DEPC Prenatal substance Abuse Expenditures
5163	Maternal	Maternal Expenditures
5164	Family Planning	Family Planning Expenditures
5165	Child Health	Child Health Expenditures
5166	Immunization Action Plan	Immunization Action Plan Expenditures
5167	WIC	WIC Expenditures
5168	Child Service Coordination	Child Service Coordination Expenditures
5169	Immunization/WIC Linkages	Immunization/WIC Linkages Expenditures
5170	Childhood Lead Poison Grant	Childhood Lead Poison Grant Expenditures
5171	Childhood Asthma Project	Childhood Asthma Project
5173	Children's Special Orthopedic	Children's Special Orthopedic Expenditures
5174	Reynolds Dental Program	Reynolds Dental Program
5175	Accesscare & LCM	Accesscare & LCM
5176	Kate B Reynolds-Diabetes	Reynolds Diabetes Program
5180	Environmental Health	Environmental Health Expenditures
5189	HIV/STD Prevention Risk	HIV/STD Prevention Risk Expenditures
5190	Smart Start Lead Abt Grant	Smart Start Lead Abatement Grant Expenditures
5191	HIV STD Counseling Grant	HIV STD Counseling Grant Expenditures
5192	NC Healthy Start FDTN	NC Healthy Start FDTN Expenditures
5193	Community Health Services	Community Health Services Expenditures
5194	CDC/DENR Lead Grant	CDC/DENR Lead Grant
5195	Fatherhood Initiative	Fatherhood Initiative Grant
5196	PH Preparedous Grant	PH Preparedous Grant
5197	Lead Elimination Action Program	Lead Elimination Action Program Expenditures
5198	BT Preparedous	BT Preparedous Expenditures
5200	Other Grants	Other Grant Expenditures
5210	Mental Health	Mental Health Department
5310	Welfare Administration	Welfare Administration Expenditures
5320	Soc Svc Block Grant	Soc Svc Block Grant Expenditures
5330	Office of the Aging	Office of the Aging Expenditures
5377	Smart Start Grants	Smart Start Grant Expenditures
5400	Home Comm Care Block Grant	Home Comm Care Block Grant Expenditures
5401	Lead-Based Paint Hazard Reduct	Lead-Based Paint Hazard Reduct
5402	CDBG Work First Grant	CDBG Work First Grant Expenditures

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5410	Kellogg Grant	Kellogg Grant Expenditures
5411	Public Assistance Programs	Public Assistance Program Expenditures
5412	Duke Endowment Grant	Duke Endowment Grant
5548	CBA Preventative Services	CBA Preventative Services Expenditures
5549	CBA Tri County Group Home	CBA Tri County Group Home Expenditures
5550	CBA Foster Care	CBA Foster Care Expenditures
5560	Jobs	Jobs Expenditures
5820	Veterans	Veterans Department
5830	Youth Services	Youth Services Department
5831	Down East Home Consortium	Down East Home Consortium
5832	Communities That Care Grant	Communities That Care Grant
5850	DSS Smart Start	DSS Smart Start
5860	Miscellaneous Human Services	Miscellaneous Human Services Department
5900	Nash/RM Schools Sys	Nash/RM School System Cap Project Department
5910	Edgecombe Co School Sys	Edgecombe Co School Sys Cap Project Department
5911	Education	Education Department
5912	Capital Outlay Schools	Capital Outlay Schools
5913	Nash/RM Bd of Education	Nash/RM Bd of Education Expenditures
5914	Public Sch Building Capital	Public School Building Capital Expenditures
5915	Edgecombe Comm College	Edgecombe Comm College Allocation
5916	SouthWest HS 2006 Bond	SouthWest HS 2006 Bond Expenditures
5917	Carver 2006 Bond	Carver 2006 Bond
5918	Bullock 2006 Bond	Bullock 2006 Bond
5919	Coker Wimberly 2006 Bond	Coker Wimberly 2006 Bond
5920	Jail Capital Project	Jail Capital Project
5921	Community College	Community College Allocation
5950	Edgecombe Co Sch Fines	Edgecombe Co Sch Fines Allocation
5951	Nash/RM Sch Fines	Nash/RM Sch Fines Allocation
5952	Coop Ext/4-H	Coop Ext/4-H Department
5953	Inmate Trust	Inmate Trust Expenses
5954	Disaster Relief	Disaster Relief Expenditures
6110	Cultural & Recreational	Cultural & Recreational Department
6120	Recreation	Recreation Department
6121	Recreation-Community Activities	Recreation-Community Activity Expenditures
6141	Edge Co Cultural Arts Council	Edge Co Cultural Arts Council Allocation
7110	Water/Sewer Projects	Water/Sewer Project Expenditures
7111	Deer Run Project	Capital Projects
7112	Water & Sewer Dist. #2	Water & Sewer Dist. #2 Expenditures
7113	Water & Sewer Dist. #3	Water & Sewer Dist. #3 Expenditures
7115	Water & Sewer Dist. #5	Water & Sewer Dist. #5 Expenditures
8000	Installment Contract	Installment Contract Payments
9100	Debt Service	Debt Service
9811	Interfund Transfers	Interfund Transfers
9900	Contingency	Contingency

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The next six numbers of the account number (XX-XXXX-XXXX-XX) represent the object or line item. There are 840 different line items. The ?? on the last 2 digits indicate the Subclasses of a particular account. Listed below are a few of the most commonly used numbers:

1101-00	Due from Central Depository
1105-00	Escrow Account
1110-??	Cash on Hand
1120-00	Central Depository
1130-00	CD
1170-00	NC Cash Management Account
1211-??	Taxes Receivable
1212-??	Prior Year Tax Receivable - Fire District
1213-??	Current Year Tax Receivable - Fire District
1215-00	Sales Tax Receivable - State 4%
1216-01	Sales Tax Receivable - Edgecombe Co 2%
1216-??	Sales Tax Receivable - County 2%
1220-00	P/R Bank Account
1251-00	Year End Accruals
1251-10	Accounts Receivable Accruals
1252-00	A/R Tipping Fees
2110-00	Accounts Payable - Monthly
4100-??	Ad Valorem Income
423?-??	Sales Tax
4240-00	Animal Tax
4250-00	Franchise Tax
43?-??	Various Grants Received
4400-00	Board Sale & Pickup
4401-00	Vaccination Fees
4402-00	Citations
4403-00	Animal Collections
4404-??	State Revenues
4405-??	Medicaid Revenues
4406-??	Medicare Revenues
4407-??	Private Insurance Revenues
4408-??	Fees
4409-??	Self Pay
4410-??	Miscellaneous Grant Revenues
4831-??	Investment Income
4991-??	Fund Balance Appropriated
5121-??	Salaries
5122-00	Contract Labor
5124-00	Poll Workers
5125-00	CoOp. Extension Salaries
5128-00	Salaries - Overtime
5129-00	Vehicle Allowance
5181-00	Employer FICA
5182-00	Employer Retirement

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5183-00	Employer Insurance
5183-02	BCBS Drafts
5185-00	Unemployment
5186-00	Employer Workmans Compensation
5188-00	Employer 401K
5189-00	Separation Allowance
5190-??	Employee Events
5191-00	Audit Services
5192-??	Retainer Co Attorney
5192-??	Legal Services
5193-??	Medical Fees
5199-00	Other Professional
5199-08	Contractural Services
5212-00	Uniforms
5231-00	Books & Periodicals
5240-00	Maintenance & Repair
5250-00	Vehicle Supplies & Materials
5260-00	Office Supplies
5260-??	Other types of supplies
5311-00	Travel
5311-01	Training Employees
5321-00	Telephone
5325-00	Postage
5331-00	Utilities
5331-??	Electricity - Department
5370-00	Advertising
5410-??	Miscellaneous Various Grants
5451-00	Insurance & Bonding
5491-00	Dues
5499-00	Miscellaneous Expense
5500-00	Capital Outlay
5692-94	Local Match
9999-00	Contingency

### **Budget Amendments**

GS 159-13 states "...not later than July 1, the governing board shall adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the board may consider sufficient and proper, whether greater or less than the sums recommended in the budget." GS 159-15 states "Except as otherwise restricted by law, the governing board may amend the budget ordinance at any time after the ordinance's adoption in any manner, so long as the ordinance, as amended, continues to satisfy the requirements of G.S. 159-8 (Annual balanced budget ordinance) and 159-13 (The budget ordinance; form, adoption, limitation, tax levy, filing). G.S. 159-15 also states "The governing board by appropriate resolution or ordinance may authorize the budget officer to transfer moneys from one appropriation to another within the same fund subject to such limitations and procedures as it may prescribe. Any such transfers shall be reported to the governing board at its next regular meeting and shall be entered in the minutes."

In Edgecombe County the Board of Commissioners must approve all transfers of funds within a department over \$10,000 and between departments over \$5,000. Any transfers below these thresholds must be provided to the Board for their information. Also the board must approve any addition or reduction in funding. A Budget Amendment form (See attached) is used to make any of the above-mentioned amendments to the original Budget Ordinance. The budget amendment should be signed by the department head then sent to the County Finance Director for review. Once approved it will be forwarded to the County Manager for approval and inclusion in the next Board of Commissioners agenda for their approval. Once approved the amendment will be recorded in the MUNIS financial system by the finance department and the funds are then available for expenditure.

The following are examples of budget amendments:

- Additional funding – Increase to the Expenditure account and an increase to the Revenue account.
- Reduction in funding – Decrease to the Expenditure account and a decrease to the Revenue account.
- Transfers – Increase or To the expenditure account receiving more funds and Decrease or From the expenditure account giving the funds.

Notes:

- If the additional funding is in the form of a grant that has a grant period for more than one fiscal year please refer to the Section A - Grant Procedures.
- All budget amendments must have at least two entries and the totals must balance.



### **Journal Entries**

When an entry has been incorrectly charged to an account, a journal entry form can be used to correct the posting. (See the attached form) Each entry must include the account numbers, the account names, the amount, the effective date of the entry and the accounting period that the transaction took place. It is important to include the Accounting Period so that Finance will know what month to post the entry. Also a description of the reason for the entry should be included at the end of the entry along with Department Head approval. The journal entry should then be forwarded to the Finance Director for approval and posting to the MUNIS system.

Notes:

- Expense Accounts – The normal balance of an expenditure account is a debit. Therefore a debit entry to an expenditure account will increase or add to the balance of that account and a credit entry to an expenditure account will decrease or reduce the balance of that account.
- Revenue Accounts – The normal balance of a revenue account is a credit. Therefore a credit entry to a revenue account will increase or add to the balance of that account and a debit entry to a revenue account will decrease or reduce the balance of that account.
- The totals of the debits and credits of a single journal entry should always balance.

### **Invoice Maintenance**

If the correction is for an invoice that was charged to the wrong expenditure account, invoice maintenance can be done that will enable the MUNIS system to also carry all the detail (ex the check number, vendor number & name etc) of the original invoice posting to the correct account instead of just the journal description. In this case a journal entry needs to be created as mentioned above but two print screens from the G/L Account Inquiry option must also be attached. The two screen prints are obtained as follows:

- At the MUNIS main option menu select – G/L Account Inquiry.
- Do a “Find” for the account number where the invoice was originally charged
- Select the “Detail” option for the fiscal year and period of the originally charged invoice. (Shortcut: Click on the envelope beside the actual balance information)
- Scroll down until the invoice to be corrected is highlighted
- Do a print screen (right click on the top header bar and choose “Hard Copy”)
- Select “Detail” button for the highlighted line for correction
- Do a print screen of the invoice detail as originally charged
- Attach these two print screens to your journal entry and send to the Finance Director for approval and posting to the MUNIS system



## **Grant Procedures**

(After the Grant has been Awarded)

### **Grant Requirements**

All grants received by the County must be budgeted prior to making any obligations of the funds.

All grants must be listed annually in the Financial Statements.

Therefore, to insure that all funding requirements are met and that Finance has all information about the grant, the following procedures must be followed for each grant awarded.

### **Grant Procedures**

1. A Grant Information Form must be completed for each Grant Agreement. (See attached)
2. A Grant Project Ordinance must be completed for approval by the Board of Commissioners. (Sample attached)
3. A budget amendment form must be completed using the information from the Grant Project Ordinance. (Form Attached) The Finance Officer will assign account numbers.
4. Items 1, 2, & 3 plus a copy of the Grant Agreement must be turned in to the Finance Officer at least 2 weeks prior to the Board of Commissioners meeting to go on the agenda.
5. After approval by the Board of Commissioners, the Grant information sheet and copy of the Grant Agreement will remain in Finance for reference, the Grant Project Ordinance and a copy of the Budget Amendment with the account numbers will be returned to the department heads for their files and a copy of the Budget Amendment form will be kept in Finance for posting into the MUNIS system.
6. After the Budget is posted any obligations of funds must follow the Edgecombe County Purchasing Procedures and Contract Procedures as listed in the Accounting Procedures Manual.
7. All status reports and cost reports are the responsibility of the Department Heads with assistance available from the Finance Department when necessary.

**GRANT INFORMATION FORM**  
Including all State and Federal financial assistance

Financial Assistance Title/Grantor Name: \_\_\_\_\_

Grantor (State or Federal agency, private foundation etc.): \_\_\_\_\_

Grantor Contact Person \_\_\_\_\_

Grantor Phone Number: \_\_\_\_\_

Total Grant Award: \$ \_\_\_\_\_

Period Covered: \_\_\_\_\_

1. Does the assistance include Federal funds (funds from State may originate from a Federal agency)?  YES  NO

If yes, list CFDA number (should be provided in information received from grantor) \_\_\_\_\_

2. Does the grant period extend over more than one fiscal year?  YES  NO  
If Yes, list period: \_\_\_\_\_

3. Are you planning to request funds each year?  YES  NO  
If yes, please indicate fiscal years \_\_\_\_\_

4. Is this a reimbursement grant?  YES  NO

5. What are the reporting requirements? Monthly   
Quarterly   
Semi-Annually   
At End of Grant

6. Who prepares reports? \_\_\_\_\_

7. Is there a matching requirement for the County? Is so, please explain:  
\_\_\_\_\_ Amount: \$ \_\_\_\_\_ Time Frame: \_\_\_\_\_

8. What, if any, long term commitments for the County are involved if we accept the grant funds, i.e. program continuation after grant funding ceases?  
\_\_\_\_\_

9. List any laws, acts, or regulations specifying performance requirements of the County.  
\_\_\_\_\_

10. How will these funds address program needs within your dept/div? \_\_\_\_\_

11. Have you previously requested funding for this need either through the budget or grant funding? If so, when, and how much?  
 Yes  No Date: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

## GRANT PROJECT ORDINANCE

BE IT ORDAINED by the Governing Board of Edgecombe County, North Carolina, that pursuant to Section 13.2 of Chapter 159 of the General Statutes of North Carolina, the following grant project ordinance is hereby adopted:

Describe the project.

Section 1. The project authorized is the Cokey Road Water Booster Pump Station and US 64 Chloramine Disinfection System described in Scope of Program contained in the Grant Agreement between the County and the Rural Economic Development Center, Inc.

List the funding agencies.

Section 2. The officers of this unit are hereby directed to proceed with the grant project within the terms of the grant agreement, the rules and regulation of the Rural Economic Development Center, Inc. and the budget contained herein.

Section 3. The following amounts are appropriated for this project:

<u>Construction</u>	<u>\$ 328,500</u>
<u>Engineering</u>	<u>55,000</u>
<u>Admin &amp; Legal</u>	<u>10,000</u>
<u>Land</u>	<u>18,000</u>
<u>TOTAL</u>	<u>\$ 411,500</u>

List the budget line items for the total project.

Section 4. The following revenues are anticipated to be available to complete this project:

<u>Rural Economic Development Center Grant</u>	<u>\$ 361,500</u>
<u>Local Appropriation</u>	<u>50,000</u>
<u>TOTAL</u>	<u>\$ 411,500</u>

List all the revenue sources for the total project.

Section 5. The Finance Director is hereby directed to maintain within the Grant Project Fund sufficient specific detailed accounting records to satisfy the requirements of the County, the grantor agency and Federal and State regulations.

Section 6. The Finance Director is directed to report, on a quarterly basis, on the financial status of the project element of Section 3, and the total revenues received or claimed.

Section 7. The Budget Officer is directed to include a detailed analysis of past and future costs and revenues on this grant project in every budget submission made to this Board.

Section 8. Copies of this grant project ordinance shall be furnished the Clerk to the Governing Board, and to the Budget Officer and the Finance Director for direction in carrying out this project.

Adopted this 1 day of March, 2004.

This should be the date the commissioners will adopt the project ordinance.

\_\_\_\_\_  
CHARLIE R. HARRELL, CHAIRMAN  
EDGECOMBE COUNTY BOARD OF COMMISSIONERS

ATTEST:

\_\_\_\_\_  
CAROLYN HEDGEPEETH  
CLERK TO THE BOARD



### Cash Receipts

There are several issues that create the need for policies and procedures associated with cash receipts, some of which are as follows:

- GS 159-32 regarding daily deposit requirements
- Internal controls including safeguarding assets, accuracy and segregation of duties.
- As provided in GS 159-30, the finance officer shall manage investments subject to board restrictions. In order to this and maximize investment income, timeliness of deposits and recording is a must.

Therefore the following procedures are needed:

1. As required by NCGS 159-32, all deposits **greater than \$250.00 must be made daily.**
2. Collections that are less than \$250.00 should be turned into the Finance Department (henceforth referred to as Finance) weekly but no later than the last business day of the month it was collected in as required by GS 159-32.
3. **Departments making their own deposits** should turn in duplicate deposit slips accompanied with corresponding report and/or receipts to **Finance daily** as required by GS 159-32.
4. Departments receipting monies into the system should have the released payment proof report, receipts, accompanying documentation and money turned into Finance **no later than 11:00 a.m.** daily in order for Finance to get the deposit to the bank by 2:00 p.m. It is required that each Accounts Receivable (A/R) technician have only 1 batch daily. A new batch should only be opened when the prior day has been closed and remitted to Finance.
5. Control of incoming cash should be established at the earliest possible point, which is normally with the delivery of the mail. To ensure safekeeping, checks to be deposited should be endorsed immediately "For Deposit only to Edgecombe County".
6. All unaccountable or questionable checks should be sent directly to the A/R Specialist in Finance for review and proper reporting. **NO CHECKS BELONGING TO EDGECOMBE COUNTY SHOULD BE HELD FROM DEPOSIT FOR ANY REASON.** If you cannot get information to accurately report the revenue, call the A/R

\*\*\*\*\*  
EDGECOMBE COUNTY FINANCIAL ACCOUNTING PROCEDURES MANUAL  
EFFECTIVE JULY, 1999  
\*\*\*\*\*

Specialist in Finance for assistance.

7. The following methods of payment are acceptable to Edgecombe County: currency, personal or business checks, insurance checks, and money orders. Credit cards are accepted by the Tax office only. Personal identification is required on all personal checks. The names and addresses are **required** on each check. (Ex.-New checking accounts don't have the preprinted names and addresses).

8. Cash and checks should never be left unattended and should be kept in a secured, locked area inaccessible to customers. If a department has more than one cashier working during the day, efforts should be made to have a separate cash box or drawer maintained for each person. Cash and checks should never be left in just a cash box overnight.

9. **Cash shortages and overages** should be thoroughly documented at the departmental level. The Department Head or his designee should sign off on this indicating that he or she has been made aware of the discrepancy.

10. Employees of Edgecombe County may not cash personal checks from collections. This constitutes a loan to the employee until the check clears the bank, and there is no statutory authority for this practice.

11. **Checks should be accepted for the amount of service only.** Do not give change from checks.

12. All departments **not** issuing computer generated receipts are required to use a County issued pre-numbered, three-part receipts to record all collections. All receipt books are issued by Finance. Once a book is completed it should be **returned to Finance** to obtain a new book.

13. Checks that are returned by the bank for insufficient funds go directly to Finance. Finance will keep a copy of the check and send the original to the department that made the collection. It is the department's responsibility to collect the money plus any service charges that may apply and notify Finance upon collection.

**EDGECOMBE COUNTY**  
**PURCHASING PROCEDURE**

**GENERAL PROCEDURES**

1. Requisitions for products or services shall be entered into the computer system by a person designated by the department head. Sales tax should not be encumbered as an expense on the requisition.
2. If sufficient budget balance is not available, requisition cannot be entered. All orders must be covered by an appropriation.
3. Requisitions will be pre-audited by the Finance Director according to general Statute 159.
4. The Finance Department will review and approve requisitions. Once the requisition has been approved at all levels, it will be converted to an official pre-numbered purchase order. Vendor copy, invoice copy, and departmental copies will be forwarded to the department for placing the order.
5. Departments must allow ample time for processing for those purchases that require the competitive bidding process. The amount of time needed to complete the process is outlined in the section "Competitive Bidding Procedures."
6. In preparing and issuing solicitations for bids and in issuing contracts and purchase orders, the purchasing manager will employ terms and conditions as it deems advantageous.
7. Open (blanket) Purchase Orders –can be used for supplies that are purchased frequently and for maintenance or lease agreements that are paid in increments. The prices on the purchase order will be good for the period of time covered. Open purchase orders are subject to the bidding process and must comply with bidding procedure as outlined herein. The requisition must be noted that it is an open order and the full amount of the PO will be encumbered at the time of approval. The PO number assigned must be shown on each invoice, so that the encumbrance can be reduced with each payment. **Any purchase that exceeds the funds available under an Open (blanket) purchase order will be classified as an unauthorized purchase.**
8. An official purchase order or contract **must** support all obligations of the county with the following exceptions. However, departments should keep a record of such for tracking historical data.
  - a. salaries and wages
  - b. fringe benefits
  - c. travel
  - d. telephone
  - e. postage
  - f. electricity
  - g. registration
  - h. dues/subscriptions, etc.
  - i. others as periodically determined by the county manager

All contracts that obligate the County for funds must contain a preaudit certification, signed by the Finance Director. A contract may require action by the Board of Commissioners, subsequently requiring the Chairman of the Board's signature along with the County Attorney's review and preaudit certification by the Finance Director. Contracts must be brought to the County Manager, Finance Director, and County Attorney for review. Before execution, all contracts will be checked for compliance with the Local Government budget and Fiscal Control Act. Contracts also must be encumbered with a purchase order.

9. M/WBE - Good faith efforts will be made to solicit quotes and bids from minority businesses. However, contracts will not be awarded to minority businesses who do not submit the lowest responsible responsive quotes or bids. The Purchasing Manager shall keep the departments informed of any new M/WBE businesses. (See Attachment D for definition of M/WBE Business)

## BIDDING PROCEDURES

1. The purchasing manager shall maintain a file of prospective bidders for the purpose of soliciting bids on the various commodities and service. Prospective bidders may be included or removed from this list after taking into consideration financial standing and responsibility, facilities for production, distribution and services, length of time successful in business, responsiveness as a bidder, performance as a supplier, and other factors as deemed reasonable. Vendor applications are available from the purchasing manager. (See attachment D, page 1-6.)
2. When a bid appears to contain an obvious error or is not entirely clear as to the intent or some particular fact, clarification may be sought. In the case of error in the extension of prices, the unit price shall govern.
3. Until a bid is opened the names of prospective bidders, whether by phone, letter, or sealed bid, are not disclosed to other bidders. An opening date and time are set in the bid conditions. After opening, tabulations of quotes and award information are a matter of public record and are available upon request.
4. In determining the award of contracts, all bonafide proposals will be considered and evaluated as provided by statute and the terms and conditions of the bid. Nonacceptance of the proposal is not to be construed as an outright rejection, but that another is deemed more advantageous.
5. Conflict of Interest - G.S. 14-234 includes a general prohibition against any public official having a personal interest in any contract to which he/she is a party in his/her official capacity.
6. When bids are unsatisfactory or if effective competition is not available, purchases or leases may be made or services acquired by direct negotiation.

**Cash Purchases under \$50** – Cash purchases should be avoided, but in the event that it is not feasible to be billed for very small purchases, the employee may, with department head approval, buy the item and be reimbursed out of petty cash. The employee **must** submit an invoice or receipt for reimbursement. If petty cash is not available, an invoice or receipt must be sent to Finance with an explanation or purpose for the expenditure for reimbursement. Reimbursement will be made in the next regularly scheduled check write.

**Purchases less than \$200** – Purchases may be made with the approval of the department head without a purchase order. However, employees must obtain either a copy of the invoice or other type receipt and submit for payment to the Finance Department. These purchases should be made with reputable vendors who are willing to bill the county. **Dividing purchases in order to evade having to enter a requisition and assigned a purchase order is prohibited.**

**Purchases \$200 to \$999** – A requisition must be entered into the Munis financial software system and approved prior to the purchase of any item or group of items exceeding \$200.00. After the requisition has been checked for accuracy and approved by the Finance Department, the requisition will be converted to a pre-numbered purchase order. For items in this price range, the responsibility lies with the department head to establish need for goods or services and determine best quality at lowest cost. Notify the purchasing manager of items and quantities that are common to other departments to allow for group purchasing whenever possible.

### **COMPETITIVE BIDDING PROCEDURES**

According to G.S. 143-129 and 143-131, the dollar limits for formal bids is \$90,000 and above and informal bids are \$30,000 to the formal limit for purchases of apparatus, supplies, and materials, and equipment; for construction or repair contracts, the dollar limits for formal bids is \$300,000 and above and informal bids are \$30,000 to the formal limit. **However, the Edgecombe County Board of Commissioners has adopted a local act in which the dollar limits for formal bids is \$50,000 and above and informal bids are \$5,000 to the formal limit for purchases of apparatus, supplies, and materials, and equipment; for construction or repair contracts, the dollar limits for formal bids is \$100,000 and above and informal bids are \$5,000 to the formal limit. Therefore all rules and regulations as outlined in G.S. 143-129 apply to the dollar limits set by the Board of Commissioners.**

**Dividing contracts or purchases in order to evade these provisions is prohibited.**

**Purchases \$1,000 - \$4,999** – Three (3) verbal quotations taken in person, by telephone, or electronically must be sent to purchasing once the requisition is entered into the financial software system. The requisition will not be approved until the quotes are received. Quotation forms are available in purchasing (see attachment # A). Quotations should be for like items, equal quantities, and at the delivered price. Assistance from the purchasing manager in securing these quotes will be available upon request. If three quotations are not available, or if the low quotation is not desirable, a written explanation in the “Note” field will avoid delays in processing the requisition. In cases where the item or service is available from a single source, you must indicate in the note section that it is “sole source”. If you need to re-order an item within 12 months of receiving the verbal quote, you do not have to get new quotes as long as the supplier will honor the earlier prices. This information, showing date of last verbal quote and purchase order number, must accompany the requisition. After the requisition has been checked for accuracy and approved by the Finance Department, the requisition will be converted to a pre-numbered purchase order.

#### **Informal Bid**

**Purchases \$5,000 - \$49,999** – Informal bid procedures must be followed on contracts for the following: 1) purchases or lease-purchases (ownership at the end of the lease) of apparatus, supplies, materials, or equipment expected to require expenditure equal to or greater than \$5,000, but less than \$50,000; 2) construction or repair work when expenditures of \$5,000 to \$100,000

are involved (G.S. 143-131). Detailed specifications including description, brand/model number, quantity, unit, delivery date required, and any known vendors should be forwarded to the purchasing manager. The purchasing manager will obtain quotes from at least three vendors, if possible. However, contracts in the informal range may be awarded even if only one bid is received. Departments should allow ample time (seven to ten working days) for quotes to be obtained. Since informal bids do not have to be publicly opened, fax and electronic quotes are acceptable. **Identity of bidders may not be disclosed until after award of bid.** Quotes become a matter of public record after award of bid and will be maintained in purchasing. After quotes have been reviewed by the purchasing manager, a recommendation based on determination of the lowest responsive responsible bidder, will be made to the department head or designated employee. If the low bid is not desirable, the department head and/or purchasing manager shall provide a written explanation. A requisition will be entered into the financial system by the department head or designated employee which after approval, will be converted to a pre-numbered purchase order.

### **Formal Bid**

**Purchases \$50,000 and above** - Formal bid procedures are used for purchase or lease-purchase (ownership at end of lease) of apparatus, supplies, materials, or equipment expected to require expenditure equal to or greater than \$50,000 and for construction or repair work requiring the estimated expenditure of \$100,000 or more (G.S. 143-129). The purchasing manager, with the assistance of the department head, must formally bid these items which generally require more detailed specifications and special conditions. Detailed specifications including description, brand/model, quantity, unit, delivery date required, and any known offerors should be forwarded to the Purchasing Manager. The purchasing manager will mail to prospective offerors, the Invitation to Bid along with Instructions to Bidders (see attachment C) which has been prepared by the purchasing manager with the assistance of the department head or designated employee. Sealed bids require advertising in a newspaper which has a general circulation at least seven (7) days prior to bid opening. Therefore, the time lapse from receipt of information to award of bid may be 30-45 days. An opening date and time are set in the bid conditions and all bids remain in the purchasing manager's office sealed until that time. Offerors should be allowed at least fourteen (14) working days (depending on the nature of the bid) from date of issue to return the bid. All bids received will be stamped or marked by the purchasing manager as to the date and time of receipt. Bidder names are not announced until opening, except in construction bids. After the bids have been opened, they will be examined and compared by the purchasing manager and department head, with respect to compliance with specification, quality and suitability of the products, time of delivery and other specific conditions that were included in the bid. A recommendation for the bid award based on determination of the lowest responsive responsible bidder will be made to the County Manager. If the low bid is not desirable, the department and/or purchasing manager shall provide a written explanation. After bids have been opened, they will become a matter of public record and maintained in purchasing. After approval of the award by the County Manager and the Board of Commissioners, a requisition will be entered into the financial system by a designated employee and a pre-numbered purchase order will be issued.

Exceptions to the formal bid process are as follows (GS.143-129):

- a.* Purchases of “gasoline, diesel fuel, alcohol fuel, motor oil or fuel oil.” These may be purchased after receiving informal bids, regardless of the size of the expenditure.
- b.* In cases of special emergency involving the health and safety of the people or their property. The emergency must be present, immediate, and existing. It may not be a condition that is merely anticipated and may never actually occur. **Poor planning does not constitute an emergency.**
- c.* Purchases from other units of government.
- d.* A construction or repair project undertaken using the permanent work force of the unit, if the total cost of the project does not exceed \$125,000 or if the labor costs do not exceed \$50,000.
- e.* Cities and counties have broad discretion in designing and awarding contracts for certain solid waste disposal facilities.
- f.* Change order work during the progress of a project that was initially bid.
- g.* “Sole Source” purchases. However, purchases made under this exception must be approved by the governing board. A written explanation or justification must be kept on record.
- h.* “Piggybacking” (purchases from supplier to other public agencies). Local governments may purchase apparatus, supplies, materials or equipment from a supplier that has, within the past twelve (12) months, contracted to furnish an item to any government agency. The contractor must be willing to supply the **same** item to the local government for the same or more favorable price. In addition, the prior contract must be one that was entered into following a public bid process. A notice in a newspaper which has a general circulation must appear ten (10) days prior to the meeting of the governing board indicating the intent to consider a waiver of competitive bidding.

Although the waiver of competitive bidding is permitted, the use of competitive bidding is required whenever practical. All reasons for a waiver of the competitive bidding process **must** be documented.

## EDGECOMBE COUNTY

### Procedure for Negotiating, Awarding and Executing Service Contracts

It is the purpose of this policy to create and maintain an efficient and uniform process in the administration of service contracts. A department shall select service providers according to the procedures set out in this policy. The need for such contracts is based upon the requirement of the department and with the approval of the department head.

Service contracts are contracts that call for a contractor's time and effort rather than for a concrete end product. There are two types of service contracts:

- Professional – those which involve professional technical and skilled services such as architectural, engineering, legal, design, financial, audit, consultant training, appraisal, survey, planning, environmental and other services of a similar skilled or professional nature.
- All other – those which consist of leases for rental equipment, maintenance agreements, janitorial, demolition, towing, and similar activities.

#### Professional Service Contracts

Professional Service Contracts will be issued after proposals are solicited from two (2) or more service providers. A request for proposal (RFP) is a competitive procurement process that allows the county to consider factors other than price such as qualification, experience, innovation, creativity, value-added service and project approach. The following elements shall be identified in the request for proposals as necessary items in any acceptable proposal:

- A detailed description of previous similar projects including photographs and locations where applicable, costs, initiation and completion dates, and any special design consideration for the desired services including necessary preliminary studies;
- Clients for who similar services were provided and the appropriate individual who may be contacted as a representative of each client;
- Consulting team composition with specific reference to individuals who would be associated with the team and their particular responsibilities;
- Time schedule, which the firm will follow, for initiation of the project and for various stages throughout the completion;
- Proposed service fees, with the exception of professional architect's engineer's and surveyor's fees; and
- Any special consideration of the service, or project, and other pertinent data.

In evaluating proposals, the criteria for selecting a qualified firm should be clearly defined in the proposal. The proposal must state the factors relevant to its selection of a company and then weigh those factors according to their importance.

After evaluation, the Department Head shall prepare a recommendation to the County Manager indicating the reason(s) for selecting the successful provider, and a list of all the firms to which the request for proposals was mailed and those submitting proposals.

### Other Service Contracts

Contracts may be established for, but not limited to, maintenance contracts on equipment, janitorial services, security services, etc. The need for such contracts is based upon requirements of the department and with the approval of the department head. While service contracts are not subject to the competitive bidding laws, competitive procedures should be used when there is ample competition in the marketplace.

### Contract Authority

The chairman of the Board of Commissioners, with a majority vote of the Board of Commissioner in a public meeting, is the only person authorized to sign contracts committing County funds for any purpose. However, according to section 33 of the Budget Ordinance the County Manager or his designee has the authority to approve contracts for less than \$50,000 but all contracts shall be reported to the Board of Commissioners. Any contract that pledges the faith and credit of the County, in any form, is not acceptable nor permissible, unless signed by the Chairman of the Board of Commissioner and /or the County Manager. The original copy of the executed contract must be filed with the Finance office. Also, no funds may be expended for a contract until the contract is pre-audited for sufficient appropriated funds by the County Finance Director. All leases and/or contracts for real property, purchase, lease or rental shall be negotiated through the County Manager's office in conjunction with the Board of Commissioners.

Therefore:

- Each contract needs to include some maximum dollar limit to ensure the vendor understands the limit.
- All contracts should run for or during the fiscal year, July 1 – June 30.
- If contracts are for greater than one year, a non-appropriation clause should be included in the event funds are not available in the subsequent years. In addition, a pre-audit statement needs to be done each year.
- The original and one copy of the contract along with the contract over sheet shall be forwarded to the Finance Director.
- All contracts need to contain the pre-audit statement signed by the Finance Director and must include the account number to which the payment will be charged.
- Contracts requiring approval of the governing board must be forwarded to the Finance Director the Monday before the meeting to be included on the agenda.
- All contracts need to be encumbered by a purchase order when signed. After the contract has been pre-audited a copy will be forwarded to the purchasing manager to enter a requisition in the system and a pre-numbered purchase order will be generated.

- County-wide contracts have been issued for the following and departments are required to use these vendors unless prior approval from the Finance Director or Purchasing Manager has been given. Designated vendors were determined through competitive bidding by the purchasing manager.

Office Supplies - the most commonly used office supplies are on contract. Office supplies that are not on contract may be purchased, if necessary, from other vendors. Departments may obtain a blanket purchase order limited to \$500.00 for these supplies.

Business Cards - All County Employee Business Cards must be obtained through the Purchasing Manager.

Envelopes - All envelopes with printed return address are on contract with a designated vendor determined through competitive bidding.

Equipment Maintenance Contract – All equipment should be included in the county-wide maintenance contract. Contracts obtained from other vendors require prior approval from the Finance Director or Purchasing Manager.

Telecommunication – All telephones, changes, repairs, voice mail, **including cell phones**, etc. are acquired through the Purchasing Manager with no exceptions.

Fuel Cards – Fuel cards are designated per vehicle and must remain in the vehicle at all times. Designated drivers are assigned a pin number and records are maintained by the Purchasing Manager.

**EDGECOMBE COUNTY**  
**REQUEST FOR APPROVAL OF CONTRACT AWARD**

Department: \_\_\_\_\_ Requisition # \_\_\_\_\_

1. Vendor Name and Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Purpose: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Project or Proposed Location: \_\_\_\_\_  
\_\_\_\_\_

4. Relevant Information (square footage, size, quantity, model, etc.): \_\_\_\_\_  
\_\_\_\_\_

5. Service Contract: Yes \_\_\_\_\_ No \_\_\_\_\_

Proposal Sent: Yes \_\_\_\_\_ No \_\_\_\_\_

**Attach evaluation sheet. If a proposal was not done, give explanation:**

\_\_\_\_\_  
\_\_\_\_\_

Contract for goods, supplies, equipment – give method of bidding.

Informal      Formal      Sole Source      Piggy-Back.  
(circle)

Please refer to the guidelines for Purchasing Procedure. **Attach bid tabulation.**

6. Cost: \_\_\_\_\_

7. Contract Period: \_\_\_\_\_

8. Funding Source: \_\_\_\_\_  
(General fund, grant funds, other funding sources)

9. Line Item to be Charged: \_\_\_\_\_

Submitted by:

\_\_\_\_\_ Date: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

**Note: Attach this form to the front of the contract.**

Quote for: \_\_\_\_\_ Department: \_\_\_\_\_

Three (3) verbal quotations taken in person or by telephone must be sent to purchasing once the requisition is entered into the system. The requisition will not be approved until the quotes are received.

1. Vendor: \_\_\_\_\_ Person Giving Quote: \_\_\_\_\_

Address: \_\_\_\_\_ Date: \_\_\_\_\_

Phone: \_\_\_\_\_

Qty	Unit	Description (include brand/mdl #)	Freight Method	Terms	Delivery Promised	Unit Price	Ext. Price	
<b>Note:</b>							<b>TOTAL</b>	

2. Vendor: \_\_\_\_\_ Person Giving Quote: \_\_\_\_\_

Address: \_\_\_\_\_ Date: \_\_\_\_\_

Phone: \_\_\_\_\_

Qty	Unit	Description (include brand/mdl #)	Freight Method	Terms	Delivery Promised	Unit Price	Ext. Price	
<b>Note:</b>							<b>TOTAL</b>	

3. Vendor: \_\_\_\_\_ Person Giving Quote: \_\_\_\_\_

Address: \_\_\_\_\_ Date: \_\_\_\_\_

Phone: \_\_\_\_\_

Qty	Unit	Description (include brand/mdl #)	Freight Method	Terms	Delivery Promised	Unit Price	Ext. Price	
<b>Note:</b>							<b>TOTAL</b>	

1. Quote should not include taxes.
2. Request quotes for same brand and model when possible. When this is not possible, please explain in "Note".
3. After a quote is taken, it is to remain unchanged and confidential until after award.
4. If low quote is not preferred, an explanation must be included in "Note".

Awarded to: \_\_\_\_\_ Signature: \_\_\_\_\_  
 (Vendor) (must be signed by person responsible for securing quotes)



## INSTRUCTIONS FOR QUOTES

1. It shall be the offeror's responsibility to read this entire document, review all enclosures and attachments, and comply with all requirements specified herein.
2. All quotes are subject to the provisions of the Instructions for Quotes, special terms and conditions specific to this Request for Quote, and the specifications.
3. Failure to sign will render quote invalid.
4. Unless otherwise indicated, the offer shall be valid for 45 days from the date of quote opening. Preference may be given to quote allowing not less than 45 days for consideration and acceptance.
5. Offers are urged to compute all discounts into the price offered. If a prompt payment discount is offered, it will not be considered in the award of the contract except as a factor to aid in resolving cases of identical prices.
6. The County of Edgecombe reserves the right to accept or reject any or all bids in whole or in part and to waive any informality in the bid. Informality shall be defined as a deviation from a non-statutory requirement or a specification, neither of which affect the amount of the bid. Any deviation from specifications indicated herein must be clearly pointed out; otherwise, it will be considered that items are in strict compliance with these specifications, and offeror will be held responsible therefore. Deviations shall be explained in detail. Unless qualified by provision "No Substitute" the name of a brand, manufacturer or catalog designation does not restrict the bidder to that brand or manufacturer.
7. The County of Edgecombe will assume no responsibility for oral instruction, suggestion, or interpretation. Any question regarding the bid documents, and/or specifications shall be directed to Frances S. Wright, Purchasing Manager, 252-641-7888, and any material change will be submitted to all bidders in a written addendum.
8. Sample of items, when required, must be furnished as stipulated herein, free of expense, and if not destroyed will, upon request, within 10 days of quote opening be returned at the offeror's expense. If required, the offeror must submit with their quote sketches, descriptive literature, and/or complete specifications covering the products offered.
9. Modification of or corrections to quotes are not acceptable after bids have been closed.
10. Identity of bidders, unless otherwise noted, will not be disclosed until after award of bid. Tabulations of quotes and award information are a matter of public record and are available upon request when accompanied by a stamped self-addressed envelope.
11. North Carolina sales tax, registration or license fees, and all other state taxes and fees shall be shown as a separate item.
12. Awards shall be based on determination of the lowest responsive responsible bidder. Unless otherwise specified, the County of Edgecombe reserves the right to accept any item or group of items on a multi-item quote.
13. All prices submitted must be FOB-Destination - Freight Prepaid and Allowed. If other, ACCURATE FREIGHT COST MUST BE GIVEN.
14. In the case of error in the extension of prices, the unit price shall govern.
15. Mail only one fully executed quote document, unless otherwise instructed, and only one quote per envelope. No consideration will be given to date of postmark. It is the responsibility of the offeror to have the quote in this office by the specified date and time. Faxed quotes are acceptable.
16. Unless otherwise noted any equipment bid shall be new, unused, or current production and standard to the manufacturer. Where any part or nominal appurtenances of equipment are not described, it shall be understood that all equipment and appurtenances standard to or recommended by the manufacturer for complete and safe use shall be furnished as part of bid.
17. A Material Safety Data Sheet is required for all chemicals proposed to be furnished as a result of this quotation. The MSDS must list all ingredients which constitute more than 1% of the product, (.1% for known or suspected carcinogens); identify the product by common or chemical name; provide physical and chemical characteristics of any hazardous components; list any known acute or chronic health effects; specify exposure limits, precautionary measure, and emergency and first aid procedures.

Return to:



Edgecombe County  
PURCHASING MANAGER  
Post Office Box 10  
201 Saint Andrew Street  
Tarboro, North Carolina 27886

Telephone (252) 641-7888  
Fax: (252) 641-0456

Invitation to Bid For:

Submit no later than  
Time:  
Date:

In compliance with this IFB, and subject to all the conditions herein, the undersigned offers and agrees to furnish and deliver any or all items upon which prices are offered below. I certify that this bid is submitted competitively and without collusion (GS 143-54).  
**MUST BE SIGNED IN INK**  
By (Signature):

Official Title:

Date:

Buyer: Frances S. Wright		Date Issued:	
Method of Shipment:	Delivery Guaranteed On or Before:	Terms:	F.O.B. Destination - Prepaid and Allowed:

Pursuant to General Statutes of North Carolina, 143-129, sealed bids subject to the terms, conditions, and specifications herein will be received by the date and time quoted above at which time they will be publicly opened and made a part of the public record.

INSTRUCTIONS TO BIDDERS

1. It shall be the offeror's responsibility to read this entire document, review all enclosures and attachments, and comply with all requirements specified herein.
2. All quotes are subject to the provisions of the Instructions to Bidders, special terms and conditions specific to this Invitation to Bid, and the specifications.
3. Failure to sign will render bid invalid.
4. Unless otherwise indicated, the offer shall be valid for 45 days from the date of quote opening. Preference may be given to quote allowing not less than 45 days for consideration and acceptance.
5. Offers are urged to compute all discounts into the price offered. If a prompt payment discount is offered, it will not be considered in the award of the contract except as a factor to aid in resolving cases of identical prices.
6. The County of Edgecombe reserves the right to accept or reject any or all bids in whole or in part and to waive any informality in the bid. Informality shall be defined as a deviation from a non-statutory requirement or a specification, neither of which affect the amount of the bid. Any deviation from specifications indicated herein must be clearly pointed out; otherwise, it will be considered that items are in strict compliance with these specifications, and offeror will be held responsible therefore. Deviations shall be explained in detail. The specification herein is intended to indicate the character, quality and/or performance of the goods or services desired. Unless qualified by provision "No Substitute" the name of a brand, manufacturer or catalog designation does not restrict the bidder to that brand or manufacturer.
7. The County of Edgecombe will assume no responsibility for oral instruction, suggestion, or interpretation. Any question regarding the bid documents, and/or specifications shall be directed to the Purchasing Manager and any material change will be submitted to all bidders in a written addendum.
8. Sample of items, when required, must be furnished as stipulated herein, free of expense, and if not destroyed will, upon request, within 10 days of quote opening be returned at the offeror's expense. If required, the offeror must submit with their quote sketches, descriptive literature, and/or complete specifications covering the products offered.
9. Modification of or corrections to quotes are not acceptable after bids have been closed. Erroneous bids may be reclaimed or superseded any time prior to bid opening time. Any new bid must be marked on the outside of the sealed envelope with the notation "Supersedes all previous submissions."
10. Identity of bidders, unless otherwise noted, will not be disclosed until bid opening. Tabulations of quotes and award information are a matter of public record and are available upon request when accompanied by a stamped self-addressed envelope.
11. Prices offered are not to include any personal property taxes, nor any sales or use tax (or fees) unless required by the North Carolina Department of Revenue.
12. Awards shall be based on determination of the lowest responsive responsible bidder. Unless otherwise specified, the County of Edgecombe reserves the right to accept any item or group of items on a multi-item quote.
13. All prices submitted must be FOB-Destination - Freight Prepaid and Allowed. If other, ACCURATE FREIGHT COST MUST BE GIVEN.
14. In the case of error in the extension of prices, the unit price shall govern.
15. Mail only one fully executed bid document, unless otherwise instructed and only one bid per envelope. Bids must be submitted in a sealed envelope with the outside of the envelope marked in the lower left hand corner as follows:  

IFB #	For:	Opening Date & Time:
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No consideration will be given to date of postmark. It is the responsibility of the offeror to have the quote in this office by the specified date and time.
16. Bids will be time stamped upon receipt and retained unopened in a secure location until bid opening.
17. Unless otherwise noted any equipment bid shall be new, unused, or current production and standard to the manufacturer. Where any part or nominal appurtenances of equipment are not described, it shall be understood that all equipment and appurtenances standard to or recommended by the manufacturer for complete and safe use shall be furnished as part of bid.
18. A Material Safety Data Sheet is required for all chemicals proposed to be furnished as a result of this quotation. The MSDS must list all ingredients which constitute more than 1% of the product, (.1% for known or suspected carcinogens); identify the product by common or chemical name; provide physical and chemical characteristics of any hazardous components; list any known acute or chronic health effects; specify exposure limits, precautionary measure, and emergency and first aid procedures.

# VENDOR INFORMATION FORM

Date: \_\_\_\_\_

Vendor # \_\_\_\_\_  
(Assigned by Finance)

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

(City)

(State)

(Zip)

Contact Person: \_\_\_\_\_

Person Authorized to Sign Bids, Offers, and Contracts: \_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ Toll Free No. (\_\_\_\_) \_\_\_\_\_

Fax: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

Number of Years in Business: \_\_\_\_\_ Number of Employees: \_\_\_\_\_

Estimated Gross Sales: \_\_\_\_\_ Federal ID # or Social Security # : \_\_\_\_\_

This firm certifies that it is a : (if applicable)

Disabled

Minority Business Enterprise

Women Business Enterprise

To qualify for MWBE status: the organization must be at least 51% owned, managed, and controlled by one or more minority persons, or in the case of a corporation, in which at least fifty-one percent (51%) of the stock is owned by one or more minority persons or socially and economically disadvantaged individuals. For the purposes of this definition, a minority person is a Black American, Hispanic American, Native American, or Asian American. A woman-owned business enterprise (WBE) is an organization that is at least 51% owned, managed and controlled by one or more women. Socially disadvantaged individuals are those who have been subjected to racial or ethnic prejudice or cultural bias because of their identity as a member of a group without regard to their individual qualities. Economically disadvantaged individuals are those socially disadvantaged individuals whose ability to compete in the free enterprise system has been impaired due to diminished capital and credit opportunities as compared to others in the same business area who are not socially disadvantaged.

**Please circle the number beside each commodity your company offers.**

Return to: EDGECOMBE COUNTY  
DEPARTMENT OF FINANCE/PURCHASING  
POST OFFICE BOX 10  
201 SAINT ANDREW STREET  
TARBORO, NORTH CAROLINA 27886

Phone: 252-641-7888

Fax: 252-641-0456

## COMMODITY CODE LIST

<b>A</b>	<b>AUDIO/VISUAL</b>
A-1	Camera & Supplies
A-2	Audio & video cassettes
A-3	Recording equipment & repair
A-4	TV, VCR, camcorder, etc. & repair
	Other _____
<b>B</b>	<b>BUILDINGS &amp; MAINTENANCE</b>
B-6	Machine work & various metals
B-7	Motor repairs & saw repair
B-8	Paving, Striping, & sealing
B-9	Site construction, grading & hauling
B-10	Carpet and carpet cleaning
B-11	Storage space rental
B-12	Industrial batteries
B-13	Glass replacement, window tinting, window blinds
B-14	Hand tools
B-15	Concrete repair, sawing
B-16	Extermination
B-17	Fire extinguishers & service
B-18	Refrigeration & ice maker repair
B-19	Cleaning supplies & equipment
B-20	Cleaning services (janitorial & special), sandblasting, pressure washing
B-21	Tree & landscaping, supplies & equipment, plants & services
B-22	General hardware, repair materials & industrial supplies
B-23	Locks
B-24	Signs
B-25	Safety Items
B-26	Painting contractors
B-27	Paint
B-28	Wells & pumps, septic tank pumping
B-29	Building, electrical, or plumbing materials
B-30	Cabinet makers
B-31	General contractors
B-32	Electrical contractors
B-33	Plumbing contractors
B-34	HVAC contractors
B-35	Fencing
B-36	Door repairs & automatic operators (gate & door)
B-37	Generators
B-38	Roofing, siding, gutters
B-39	Fans, heaters
B-40	Bins, boxes, shelving
	Other _____

- C COMMUNICATION**
- C-45 Two-way radio equipment & repairs
  - C-46 Voice logging equipment
  - C-47 Cellular phones
  - C-48 Pagers
  - C-49 Telephones, cable & related components
  - C-50 Inmate telephone system
  - C-51 Intercom systems
  - C-52 Weather service
  - C-53 Microwave service
  - C-54 Frequency coordination
  - C-55 Tower services
  - Other \_\_\_\_\_

- D DATA PROCESSING**
- D-60 Computer equipment, PC/s, printers, terminals, modems, etc.
  - D-61 Boxed software
  - D-62 Computer repairs
  - D-63 Custom software, consultants
  - D-64 DP equipment-bursters, decolorators, check signers, shredders, etc.
  - D-65 Supplies
  - D-66 UPS's, surge suppressors
  - D-67 Micrographics equipment, supplies & services
  - D-68 Electronic imaging equipment & services
  - D-69 Healthcare software
  - D-70 Software, support & training
  - Other \_\_\_\_\_

- E ENGINEERING & ENVIRONMENTAL**
- E-80 A & E services
  - E-81 Environmental services
  - E-82 Testing – compaction, concrete, structural steel
  - E-83 Drafting equipment & supplies
  - E-84 Erosion control products
  - E-85 Engineering tolls & equipment
  - E-86 Hazardous material spill equipment & supplies
  - Other \_\_\_\_\_

- F FURNITURE & PANEL SYSTEMS**
- F-90 General office furniture
  - F-91 Residential furniture
  - F-92 Pre-school furniture
  - F-93 Panel systems
  - F-94 Upholstering
  - F-95 White goods
  - F-96 Outdoor, cafeteria, special
  - Other \_\_\_\_\_

**G**                    **GENERAL OFFICE**  
G-100                General equipment  
G-101                Desk top supplies  
G-102                Paper (copy & computer)  
G-103                Mailing equipment  
G-104                File shelving & systems  
G-105                Copiers, fax equipment & supplies  
G-106                Printer cartridges  
G-107                Embossing & imprinting equipment  
G-108                Day planners  
G-109                Binders  
G-110                Time stamp equipment  
G-111                Cash registers & repair  
G-112                Calculators, typewriters, label makers  
Other \_\_\_\_\_

**I**                    **FINANCIAL & ADMIN. SERVICES**  
I-130                Auditing  
I-131                Human resource consulting  
I-132                Food stamp issuance  
I-133                Leasing & financial services  
I-134                Temporary service (personnel)  
Other \_\_\_\_\_

**K**                    **KITCHEN EQUIPMENT & FOOD SERVICE**  
K-140                Food service equipment  
K-141                Food  
K-142                Ventilation systems  
K-143                Appliances & repair  
Other \_\_\_\_\_

**L**                    **LAW ENFORCEMENT, JAIL, & EMERGENCY**  
L-150                Equipment  
L-151                K-9 equipment  
L-152                Investigation supplies (crime scene), fingerprint  
L-153                House arrest & jail monitoring systems  
L-154                Jail supplies & equipment  
L-155                Marine sales & service  
L-156                Arson evidence collection supplies  
L-157                Surveillance equipment  
L-158                Security guards & testing  
L-159                Ammunition  
L-160                Food service  
L-161                Animal Control  
Other \_\_\_\_\_

**M**                    **MEDICAL**  
M-170                Medical equipment, supplies, & gases  
M-171                EMS supplies & equipment

M-172 Medical waste services  
M-173 Dental equipment & supplies  
M-174 Condoms  
M-175 Pharmaceuticals  
M-176 Lab equipment & supplies  
M-177 First aid supplies  
M-178 Biohazard supplies  
M-179 Lab personnel  
M-180 Healthcare services  
M-181 Handicap equipment & aids  
M-182 Baby items, car seats, changing stations  
Other \_\_\_\_\_

**O OILS & FILTERS**

O-200 Diesel & fuel oil  
O-201 Lubricants & oil  
O-202 Fuel storage tanks  
O-202 Propane  
Other \_\_\_\_\_

**P PRINTING SERVICES**

P-210 Forms  
P-211 Envelopes  
P-212 Medicare & health insurance claim forms  
P-213 Specialty items  
Other \_\_\_\_\_

**R RECREATION**

R-220 Recreation equipment & supplies  
R-221 Awards & engraving  
R-222 Bleachers, benches, etc.  
R-223 Craft supplies  
R-224 Ornamental concrete & marble  
Other \_\_\_\_\_

**T TRAINING & EDUCATIONAL INFORMATION/PUBLISHERS**

T-240 Publishers, wholesalers – textbooks, assessments  
T-241 Seminars  
T-242 Magazine publisher  
T-243 Multimedia, laser discs, CD Rom  
T-244 Fire prevention educational material  
T-245 Pre-recorded video cassettes  
T-246 Special education items  
T-247 Library services & supplies  
Other \_\_\_\_\_

**U UNIFORMS, SHOES, CAPS**

U-260 Law enforcement & EMS

U-261 Healthcare uniforms  
U-262 Rental service  
U-263 Alterations & repair  
U-264 Workman uniforms & boots  
U-265 Screen printing & embroidering  
U-266 Fire turn-out gear  
Other \_\_\_\_\_

**V VEHICLES & GARAGE**

V-280 Cars and light trucks  
V-281 Heavy trucks & buses  
V-282 Ambulances & remount services  
V-283 Parts  
V-284 Wrecker service and sales  
V-285 Tires & services  
V-286 Hydraulics  
V-287 Batteries  
V-288 Auto, truck & trailer rental & transportation  
V-289 Water trucks  
V-290 Glass replacement  
V-291 Hand tools, shop tools  
V-292 Radiator service  
V-293 Truck bed liners & tool boxes  
Other \_\_\_\_\_

**W WASTE (Solid Waste, Medical Waste, Recycling)**

W-310 Heavy equipment, parts & repair  
W-311 Baler wire  
W-312 Truck scales  
W-313 Hydraulics  
W-314 Refuse containers & compactors  
W-315 Trash can liners  
W-316 Recyclers  
W-317 Heavy equipment rental  
Other \_\_\_\_\_

## Requisitions/Purchase Orders

GS 159-28 states: “No obligation may be incurred in a program, function or activity accounted for in a fund included in the budget ordinance unless the budget ordinance includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction.” Also, “Disbursements - When a bill, invoice, or other claim against a local government or public authority is presented, the finance officer shall either approve or disapprove the necessary disbursement. A bill, invoice, or other claim may not be paid unless it has been approved by the finance officer or, under subsection(c) of this section, by the governing board.”

Based on the above statute the procedures set up in Edgecombe County require all purchases over \$200.00 must **first** obtain a purchase order to ensure the above items are satisfied. By obtaining a purchase order, the funds are encumbered for this purchase and it ensures that obligation will be met. Any purchase made over \$200.00 without a purchase order is under no obligation of the County unless the Finance Officer or Governing Board approves.

The following are items to remember when entering a requisition on the System:

- Everything you type on the requisition follows through on the purchase order, invoice entry, check stub, and check register.
- Requisitions are converted to purchase orders on Tuesdays and Thursdays each week.
- If it is a new vendor, the name should be in all capital letters and also indicate the county in which sales tax for this vendor is paid on the activation sheet sent to the Finance Office. The activation form should be sent to the Finance Office as soon as you set the vendor up. Purchase Orders cannot be converted until the new vendor has been activated. Be sure to check the vendor files thoroughly before you set up a new vendor. The Name should be as you read it and the alpha sort should be last name, first name. Example Smith, John.
- Be sure to put a brief description on the first screen and a more detailed description of the items on the following screens.

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\*\*\*\*\*

- Be sure to fill out the 1099 requirements:
  - N No 1099 Required - Corporations, Hospitals, etc.
  - 7 Non Employee Compensation
  - 1 Rent
  - 6 Medical Service Payments
  
- Indicate if the item is a fixed asset.
  
- If the requisition is for many different items, instead of listing each one individually, put "See attached list" in the system then send a copy of the list of items to the Purchasing Manager to be attached to the requisition/purchase order.
  
- You **must** release the requisition after you have finalized it.
  
- If you start a requisition and decide not to use it, you need to delete that requisition even if you did not release it because it will show up on your inquiry in the requisition amount and those funds will not be available.
  
- Purchases exceeding \$5000.00 requires an informal bid and if it exceeds \$50,000.00 a formal bid is required. This information should be indicated on the requisition when entered.
  
- Remember, if a purchase is over \$200.00 a purchase order will need to be generated before the purchase is made.
  
- Office supplies are on contract with a designated vendor determined through competitive bidding by the purchasing manager and a purchase order is issued for all departments to use. Office supplies that are not on contract may be purchased, if necessary, from other vendors. Departments may obtain a blanket purchase order limited to \$500.00 for these supplies.

## Contracts

All contracts must first be approved through the County Manager's office and/or designated personnel making sure that the terms and conditions can be made. A contract is only necessary if one or both parties want to have some legal way to enforce an agreement or if a statute specifically requires it. If a question arises as to whether a written agreement is appropriate the County attorney should be consulted for guidance. While state law and county policy mandate when a written contract is required, this does not preclude the use of a written contract for any purpose at any time.

Contracts may be established for, but not limited to; maintenance contracts on equipment, contracts for janitorial services, security services, etc. The need for such contracts are based upon the requirements of the department and with the approval of the department head. Also, contracts need to be written when a significant county interest may be better protected or a significant risk avoided if the agreement is reduced to writing in order to avoid future liability or conflict.

For service contracts that are coordinated through the County Manager's office, specifications are developed to meet the user department's needs and are incorporated into request for proposals to be sent to various vendors. Depending upon the estimated annual cost of such contracts, they are handled as per the formal or informal bidding procedures.

Informal bid procedures must be followed on contracts for the following: 1) purchases or lease-purchase of apparatus, supplies, materials, or equipment expected to require expenditure equal to or greater than \$5,000, but less than \$50,000; 2) constructions or repair work when expenditures of \$5,000 to \$100,000 are involved(G.S. 143-131). Detailed specifications including description, brand/model number, quantity, unit, delivery date required, and any known vendors should be forwarded to the purchasing manager.

Formal bid procedures must be followed on contracts for purchase or lease-purchase of apparatus, supplies, materials, or equipment expected to require expenditure equal to or greater than \$50,000 and for construction or repair work requiring the estimated expenditure of \$100,000 or more(G.S. 143-129).

There is only one authority within Edgecombe County Government who is authorized to sign contracts, committing County funds for any purposes and that is the Chairman of the Board of County Commissioners, when authorized to do so by the majority vote of the

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\*\*\*\*\*

Board of Commissioners in a public meeting. However, according to section 33 of the Budget Ordinance the County Manager has the authority to approve contracts for less than \$50,000.00 but all contracts shall be reported to the Board of Commissioners. Any contract that pledges the faith and credit of the County, in any form is not acceptable nor permissible unless signed by the Chairman of the Board of County Commissioners and/or the County Manager. The original copy of the executed contract must be filed with the Finance office. Also, no funds may be expended for a contract until the contract is preaudited for sufficient appropriated funds by the County Finance Director. All leases and/or contracts for real property, purchase, lease or rental shall be negotiated through the County Manager's office in conjunction with the Board of Commissioners.

Therefore:

- Each contract needs to include some maximum dollar limit to ensure the vendor understands the limits.
- Most all contracts should run for a fiscal year, July 1 to June 30.
- All contracts greater than one year should include a non-appropriation clause in the event funds are not available in the subsequent years. Also, a pre-audit statement needs to be done each year.
- All contracts need to contain the pre-audit statement signed by the Finance Director.
- When sending contracts to the Finance Director for pre-audit, please indicate the account number to which the payments will be charged.
- Contracts needing approval at a board meeting need to be given to the Finance Director the Monday before the meeting to be included on the agenda.
- As good common practice, all contracts need to be encumbered by a purchase order when signed. Once a contract is pre-audited by the Finance Director they will be given to the Purchasing Manager to ensure a requisition is obtained and will keep the contract or a copy on file.

### **Accounts Payables**

GS 159-28(b) - "Disbursements-When a bill, invoice, or other claim against a local government or public authority is presented, the finance officer shall either approve or disapprove the necessary disbursement." ..."the finance officer may approve the claim only if:(1) he determines the amount to be a payable and (2)the budget ordinance or project ordinance includes an appropriation authorizing the expenditure and either (i)an encumbrance has been previously created for the transaction or (ii) an unencumbered balance remains in the appropriation sufficient to pay the amount to be disbursed."

In order to meet the requirements in GS 159-28, the following internal control procedures must be applied.

1. Checking accounts can only be set up upon the approval of the Edgecombe County Board of Commissioners. Checking accounts will be maintained and managed by the Finance Department.
2. All obligations made on behalf of the County must be in compliance with GS 159-28(a) stating that the budget ordinance must include an appropriation authorizing the obligation and an unencumbered balance remaining in the appropriation sufficient to pay the obligated sum. The only way to ensure this is to obtain a Purchase Order.
3. All invoices should be paid as timely as possible, allowing the County to fully utilize any discounts that can be reduced from the amount due on the invoice. Invoices that are older than a month should have a note attached stating why it was held from payment with an authorized signature. Since invoices are processed weekly there is no need for a previous balance and/or past due amount. If this does occur you should research your records and properly document why that balance exists. If you know for sure payment has not been made, submit the invoice with an explanation and an authorized signature approving payment.
4. Each invoice submitted for payment should include the following: (See A/P stamp)
  - Vendor Number
  - Remit Address
  - Invoice Number
  - Purchase Order Number on all purchases greater than \$200.00(See the purchasing procedures for exceptions)
  - 1099 information indicated

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\*\*\*\*\*

- Original invoice only- No faxes, statements, or copies in order to avoid duplication
  - Account to be charged
  - Amount to be charged less any sales tax
  - Department Head approval or delegated approver (See note)
  - All supporting documentation should be stapled together for filing purposes except the portion to be remitted with payment.
5. Invoices must be turned in to **Finance by 10:00 a.m. every Tuesday** for guaranteed payment on Friday. Annually a checkwriting schedule will be distributed.
6. When an invoice is to be paid against a purchase order the purchase order number must be indicated on the face of the invoice. If this payment is the final liquidation of the purchase order the yellow copy needs to be attached.
7. If a change needs to be made to the address that is currently on the system, fax the change information to Finance: Attention Accounts Payable.
8. If a check needs to be voided or reissued for any reason, forward that check to Finance as soon as possible with information as to why it needs to be voided. If it needs to be reissued, attach all reissue information.
9. Checks will be processed and ready for pick up by 1:00 p.m. on Friday. All checks will be mailed from Finance except for the Health Department, Home HomeHealth, and Social Services. The Health Department, Home Health, and the Department of Social Services may pick up their checks at 10:00 a.m.
10. After a check has been prepared and signed, the original documentation will be stamped "PAID" to prevent duplicate payments.
11. For departments entering their own invoices into the system, the following apply:
- Each employee should have only one batch per week.
  - **New vendors must have a completed W-9 to be added to the system and it should be forwarded to Finance before 5:00 p.m. on Tuesday indicating the purpose for the vendor. Ex-services, material, Daycare, etc.**
  - All batches should be turned in to Finance by **4:00 p.m. on Wednesday** for that weeks processing.(This time will change on weeks with holidays. A schedule will be sent out the first of each fiscal year.)

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When entering the invoice remittance addresses should be verified and any corrections should be submitted to Finance.

- **Checks that are mailed directly by departments must include a remittance or copy of the invoice to ensure proper credit.**
- In the description the account number should be used when possible.
- The actual invoice number should be keyed for payment on all invoices when possible to aid in eliminating duplicate payments. The system will not let you pay the same invoice to a vendor twice.

**Accounts Payable Stamp**

VENDOR# \_\_\_\_\_

PO# \_\_\_\_\_

1099 Y N

G/L ACCOUNT

AMOUNT

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

APPROVED FOR PAYMENT \_\_\_\_\_

### **Department Head Approval**

Department Head approval is required on purchase orders, check requests, invoices, travel reimbursements, payroll time sheets and other items. In larger departments, a department head may want to delegate the authority to approve documents to another employee. A signed memo from the department head to the Finance Director stating to whom approval is delegated and in which instances this authority can be used is required. The employee needs to provide a sample signature on the memo as well.

**The County Manager approves all department head travel reimbursements.** All employee travel reimbursements should be approved by the department heads or designee and for those with delegated authority for approval the department heads are required to approve the designees travel reimbursement. Department heads' travel should be submitted to the County Manager and the Manager's office will forward to Finance.

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## Travel

### Definitions:

In-County Travel - Generally defined as authorized business travel within the Edgecombe County limits.

Out of County Travel - Authorized business travel outside the limits of Edgecombe County for the purpose of attending conferences, conventions, meetings, etc. in support of your position or the advancement of Edgecombe County.

Out of State Travel - Prohibited unless prior approval by County Manager.

Employees who are required to use their vehicles in performance of their work are compensated at the mileage reimbursement rates approved by the Board of Commissioners. As of September 1, 2005 the rate is 40.5 cents per mile. Travel between an employee's home and their regularly scheduled work station is considered commuting by the Internal Revenue Service. Edgecombe County does not reimburse employees for commuting expenses. Travel is documented on the Statement Of Travel Expense form(see example) and should be completed monthly. Destinations, beginning and ending odometer readings, dates, amounts, totals and the employees vendor number should be on the document before they are submitted to a department head for signature. Reimbursement for meals and travel expenses must have the original receipts attached. The department head will then approve and code with the correct expense account.

Cash advances for anticipated meal expenses for out of county travel is available only when absolutely necessary. An advance must have department head approval. A Statement of Travel Expense form, signed by the department head, must be submitted to Finance within (5) working days after return from travel. A receipt must be submitted for each expense claimed on the form. Any unspent Advanced funds must be returned to the County at this time, and can be paid by cash, personal check, money order or cashier's check. Attach a copy of the original check request verifying the actual amount and the expense account that was used. Failure to return a final accounting of the travel advance along with unspent funds may result in disciplinary action and will be deducted from payroll.

When traveling out of county, 1 phone call home per day, within a reasonable amount, can be reimbursed to the employee.



### **Training Expense**

When an employee or official is attending an authorized job related training program, expenses such as tuition, books, and travel to and from the training events are covered.

No reimbursement will be made for lunch within the County unless a meeting is held within a facility in the County whereby a minimum number of meals must be purchased in order to use the facility or in cases where employees are required to attend a lunch in their course of work.

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**Telephone**

Telephone Contacts:

General	Dee Waters – Billing, changes and purchasing phones
Sheriff	Linda Powell
DSS	Carol Heath
Health	Julie Keel

All purchases, changes, etc. should be submitted in writing to the proper contacts. Any additions or changes need to be approved by the department head to verify the availability of funds to cover the additional cost.

Personal calls should be charged on personal credit cards. If a personal call is charged, the County should be reimbursed for the expenditure. Each monthly bill should be reviewed and initialed for personal calls. It is the Department Heads responsibility to ensure all calls are business related and any personal calls are reimbursed to the County.

## Petty Cash

Even though petty cash funds are generally immaterial to the County's financial condition as a whole, they are easy targets for improper record keeping and misuse. Proper internal control can help prevent misuse. The following controls will help safeguard against unauthorized use and provide an audit trail as needed.

1. Petty cash funds are maintained on an imprest basis at the minimum effective amount. An imprest system establishes the fund at a set amount, for example \$100.00, and is depleted as vouchers are submitted for payment. Replenishment of the fund is based on the total amount of vouchers paid, but the fund never exceeds the original amount. And at any time the cash and receipts always total the original amount.
2. Petty cash can be used to reimburse expenses to employees or make other small purchases with a value of \$20.00 or less. (Amounts over \$20.00 should be handled by check request.)
3. Receipts are required for all petty cash replenishment disbursements. The receipts must have a department head approval, original receipt or other proof of expenditure attached.
4. One individual should be responsible and maintain control for the fund with one back-up, in the event of an emergency.
5. All petty cash funds should be replenished at least annually. When replenishing the petty cash funds a check request should be submitted with proper approval. The check should be made payable to petty cash. Example: Pay to: Petty Cash , Finance Department.
6. Funds requiring replenishment more than once a month may need to be increased. Attach copies of the check requests submitted for replenishment for the past three months and request the Finance Director to review for a possible increase.
7. Petty cash funds are subject to surprise cash audits.
8. Cash and checks should never be left unattended and should be kept in a secured, locked area inaccessible to customers. Cash and checks should never be left in just a cash box overnight.

### W-9 / 1099 Information

When purchasing from a new vendor you should always require a completed W-9 to obtain the vendor's name, address and the taxpayer identification number. The vendor will be required to complete a W-9 form and return to you. Fax this information to Finance and a vendor number will be assigned. Vendors not returning a W-9 are subject to withholding on payments.

1099's are information returns similar to form W-2 that are sent to vendors annually and are required as follows:

- Payments totaling more than \$600.00 annually
- Payments for:
  - Rent
  - Non Employee Compensation
  - Medical payments
- 1099s are not required for corporations, local governments, non-profits, etc.

## Request for Taxpayer Identification Number and Certification

Give form to the requester. Do NOT send to the IRS.

**Please print or type**

Name (If a joint account or you changed your name, see Specific Instructions on page 2.) \_\_\_\_\_

Business name, if different from above. (See Specific Instructions on page 2.) \_\_\_\_\_

Check appropriate box:  Individual/Sole proprietor     Corporation     Partnership     Other \_\_\_\_\_

Address (number, street, and apt. or suite no.) \_\_\_\_\_

City, state, and ZIP code \_\_\_\_\_

Requester's name and address (optional) \_\_\_\_\_

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, if you are a resident alien OR a sole proprietor, see the instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 2.

*Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.*

Social security number
OR
Employer identification number

List account number(s) here (optional) \_\_\_\_\_

**Part II For Payees Exempt From Backup Withholding** (See the instructions on page 2.)

**Part III Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me) and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest and dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification. You must provide your correct TIN. (See the instructions on page 2.)

Sign Here      Signature \_\_\_\_\_      Date \_\_\_\_\_

**Purpose of form.** A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9, if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are an exempt payee.

If you are a foreign person, IRS prefers you use a Form W-8 (Certificate of foreign status). After December 31, 2000, foreign persons must use an appropriate Form W-8.

*Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.*

**What is backup withholding?** Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, payments you receive will not be subject to backup withholding. Payments you receive will be subject to backup withholding if:

- You do not furnish your TIN to the requester, or
- You do not certify your TIN when required (see the Part III instructions on page 2 for details), or
- The IRS tells the requester that you furnished an incorrect TIN, or
- The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

- You do not certify to the requester that you are not subject to backup withholding under 3 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the Part II instructions and the separate Instructions for the Requester of Form W-9.

**Penalties**

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of Federal law, the requester may be subject to civil and criminal penalties.

### Stop Payment on Checks

**\*\*\*Stop payments will only be handled by the Finance Department\*\*\***

If a vendor contacts you that payment has not been received:

1. Determine if a check has been processed.
2. Contact the Finance Office and ask them to verify if the check has cleared the bank providing the check number, amount, date and vendor name on the check.
3. If the check has not cleared and the amount of the check is less than \$100.00 we will reissue a check one month from the check date. If the check is greater than \$100.00 a check will be issued within 2 - 3 weeks at the discretion of the Finance Officer.
4. It is the departments responsibility to contact the vendor and let them know the status of payment upon receiving the information from Finance.

## Fixed Assets

A fixed assets system provides for effective property management, control, accountability, and safeguard of a large public investment. Fixed Assets usually have a useful life of greater than one year. These records are also necessary for the property and liability insurance application.

- 1. \$5,000.00 Capitalization Cost.(Effective 7-01-03)** Equipment with a cost of \$5,000.00 or more and lasts more than a year is a fixed asset and should be budgeted for and paid from Capital Outlay funds. Items deemed as fixed assets should be included in the County's Capital Improvements Plan (CIP). All fixed assets should have a purchase order generated **before** the purchase. Any items not included in the CIP and deemed necessary can be added by completing a CIP change form.
- 2. Identification Tags.** When Fixed Asset invoices are sent to Finance for processing serial numbers and location of the asset should be indicated. Upon payment a tag number will be generated in Finance to be attached to the asset. All fixed assets should be properly labeled within one month from the date of purchase. If you do not receive a tag please notify Finance immediately.
- 3. Transfers to Surplus.** When a piece of equipment is no longer needed in your department, circulate a memo of the surplus property to see if someone in the department needs it. Notify Finance of the change in location to Surplus and it will then be available for sale at the next County Surplus auction.
- 4. Disposal of Property.** Edgecombe County usually disposes of personal property by public auction. The auction is held annually as needed. Only items that have been declared 'surplus' by the Edgecombe County Board of Commissioners can be sold. Employees responsible for recommending surplus items for auction are prohibited from bidding on items under their direct control.
- 5. Donated Property.** All departments must report donated property to the Finance Department. Donations become the property of the County, not of the department or program for which the donation is made. The Finance Department staff will assign a fixed asset number to the donated property. This is also necessary to ensure proper addition to the property and liability insurance.

## **PAYROLL**

The Finance Office is responsible for the preparation, documentation and processing of payroll for the County in a timely and accurate manner. Finance is also responsible for the preparation of necessary reports and the remittance of withheld deductions to governmental agencies and private companies, as well as maintenance of all records as required by state and federal agencies and Edgecombe County.

### **PAY PERIOD/HOURS**

Edgecombe County's pay periods begin on the 21<sup>st</sup> of the month and end the 20<sup>th</sup> of the following month. The base hours for salary employee's pay is 173.33 per month(2080 annually) which only changes if they are in a leave without pay status.

### **PAY DAY**

County employees are paid the 30<sup>th</sup> of each month except when the 30<sup>th</sup> falls on a Saturday or Sunday, then employees are paid on the last working day of the month. Payroll checks and direct deposit advices are stuffed and sealed, then distributed to the proper departments by 9:00 a.m. on payday.

### **TIME SHEETS**

All employees must turn in a time sheet(see example) approved by their department head. The time sheet should clearly indicate time worked, time used, and time earned for that pay period. If an employee uses leave, the amount and type of leave should be indicated on the accumulated leave record. Also any comp time earned and used should be indicated. The Health Department, Department of Social Services, and the Sheriff's Department should turn their time sheets in to the appropriate payroll support staff in their department. All other time sheets should be turned in to the Payroll Administrator in Finance. All time sheets should be turned in by the date and time indicated on the Payroll schedule which is distributed to department heads and payroll support staff at the beginning of the fiscal year. All employees should use proper names (no nicknames) when completing the time sheet. Remember that comp time or overtime is only earned at time and a half when employee has "worked" over 40 hours.

### VACATION AND SICK LEAVE

Vacation and sick leave is calculated automatically by the computer based on the number of hours worked plus vacation and sick used during the pay period. Comp time earned must be used prior to using vacation leave.

### COMP TIME/OVERTIME

Employees shall not accumulate more than 80 hours of comp time. There should be limited Comp time earned and **only with prior department head approval**. Only certain types of positions are paid overtime as predetermined by the personnel ordinance. Unauthorized overtime will not be paid.

### PAY ADJUSTMENTS

If an employee has questions or concerns they should contact the Payroll Administrator as soon as possible. The Health, Social Services and Sheriff's employees should contact their respective payroll support staff.

### LEAVE WITHOUT PAY

When an employee has exhausted all accumulated vacation and sick leave, the employee is considered to be in a leave without pay status. In such instances the employee is paid for actual hours worked up to 173.33 hours per month which constitutes a full months pay. The computer automatically calculates the vacation and sick leave earned for that pay period based on hours actually worked, thus leave earned is prorated.

### RATE INCREASES

Employees who receive pay rate increases with a effective date other than the first working day of the pay period shall be paid at a prorated basis. The total of old rate hours and new rate hours should equal a full months (173.33) work hours.

### PAID VACATION, LONGEVITY, AND COMP TIME

Any employee resigning or being terminated from the employment of the county is paid actual hours worked and any accrued vacation and comp balances in their last paycheck. Longevity is also paid at a prorated basis to any eligible employee. The last paycheck is usually issued in the next regularly scheduled payroll run.

**EDGECOMBE COUNTY**

TIME AND ATTENDANCE REPORT

PERIOD COVERED APRIL 21 THROUGH MAY 20 2006

NAME **Happy Employee** DEPARTMENT **Finance**

1ST WEEK	DATE	TIME IN	TIME OUT	TIME IN	TIME OUT	TIME IN	TIME OUT	REMARKS*				HOURS WORKED
								V	S	C	OT	
Sunday												0.000
Monday												0.000
Tuesday												0.000
Wednesday												0.000
Thursday												0.000
Friday	4/21	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Saturday												0.000
<b>2ND WEEK</b>											<b>TOTAL HOURS WORKED DURING WEEK</b>	<b>8.000</b>
Sunday												0.000
Monday	4/24	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Tuesday	4/25	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Wednesday	4/26	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Thursday	4/27	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Friday	4/28							8.00				0.000
Saturday												0.000
<b>3RD WEEK</b>											<b>TOTAL HOURS WORKED DURING WEEK</b>	<b>32.000</b>
Sunday												0.000
Monday	5/1	9:30 AM	1:00 PM	2:00 PM	5:00 PM			1.50				6.500
Tuesday	5/2	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Wednesday	5/3	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Thursday	5/4	8:00 AM	1:00 PM					3.00				5.000
Friday	5/5	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Saturday												0.000
<b>4TH WEEK</b>											<b>TOTAL HOURS WORKED DURING WEEK</b>	<b>35.500</b>
Sunday												0.000
Monday	5/8	8:00 AM	1:00 PM	2:00 PM	7:00 PM				2.00			10.000
Tuesday	5/9	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Wednesday	5/10	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Thursday	5/11	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Friday	5/12	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Saturday												0.000
<b>5TH WEEK</b>											<b>TOTAL HOURS WORKED DURING WEEK</b>	<b>42.000</b>
Sunday												0.000
Monday	5/15	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Tuesday	5/16	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Wednesday	5/17	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Thursday	5/18	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Friday	5/19	8:00 AM	1:00 PM	2:00 PM	5:00 PM							8.000
Saturday												0.000
<b>TOTAL HOURS WORKED DURING WEEK</b>											<b>40.000</b>	
<b>PAY CYCLE TOTAL HOURS WORKED</b>											<b>157.500</b>	

\*PLEASE IDENTIFY TYPE OF LEAVE: VACATION, SICK, COMP OR OVERTIME.

ACCUMULATIVE LEAVE RECORD	VACATION	SICK	COMP	OVERTIME
PREVIOUS BALANCE	100.000	200.000	0.000	0.00
EARNED THIS MONTH	10.000	8.008	2.000	0.00
TAKEN THIS MONTH	8.000	4.500	2.000	0.00
BALANCE	102.000	203.508	0.000	0.00

I HEREBY CERTIFY THAT THE TIME RECORD OF SERVICE RENDERED AS STATED ABOVE IS CORRECT.

EMPLOYEE SIGNATURE Happy Employee

AUTHORIZATION Happy Supervisor

**EDGECOMBE COUNTY**  
**TIME AND ATTENDANCE REPORT**

PERIOD COVERED APRIL 21 THROUGH MAY 20 2006

NAME **HAPPY EMPLOYEE** DEPARTMENT **FINANCE**

1ST WEEK	DATE	TIME IN	TIME OUT	TIME IN	TIME OUT	TIME IN	TIME OUT	REMARKS*				HOURS WORKED	
								V	S	C	OT		
	Sunday												0.000
	Monday												0.000
	Tuesday												0.000
	Wednesday												0.000
	Thursday												0.000
	Friday												0.000
	Saturday												0.000
<b>2ND WEEK</b>							<b>TOTAL HOURS WORKED DURING WEEK</b>					<b>0.000</b>	
	Sunday												0.000
	Monday												0.000
	Tuesday												0.000
	Wednesday												0.000
	Thursday												0.000
	Friday												0.000
	Saturday												0.000
<b>3RD WEEK</b>							<b>TOTAL HOURS WORKED DURING WEEK</b>					<b>0.000</b>	
	Sunday												0.000
	Monday												0.000
	Tuesday												0.000
	Wednesday												0.000
	Thursday												0.000
	Friday												0.000
	Saturday												0.000
<b>4TH WEEK</b>							<b>TOTAL HOURS WORKED DURING WEEK</b>					<b>0.000</b>	
	Sunday												0.000
	Monday												0.000
	Tuesday												0.000
	Wednesday												0.000
	Thursday												0.000
	Friday												0.000
	Saturday												0.000
<b>5TH WEEK</b>							<b>TOTAL HOURS WORKED DURING WEEK</b>					<b>0.000</b>	
	Sunday												0.000
	Monday												0.000
	Tuesday												0.000
	Wednesday												0.000
	Thursday												0.000
	Friday												0.000
	Saturday												0.000
							<b>TOTAL HOURS WORKED DURING WEEK</b>					<b>0.000</b>	
							<b>PAY CYCLE TOTAL HOURS WORKED</b>					<b>0.000</b>	

\*PLEASE IDENTIFY TYPE OF LEAVE: VACATION, SICK, COMP OR OVERTIME.

ACCUMULATIVE LEAVE RECORD	VACATION	SICK	COMP	OVERTIME
PREVIOUS BALANCE				
EARNED THIS MONTH		8.008	0.000	0.00
TAKEN THIS MONTH	0.000	0.000	0.000	0.00
BALANCE	0.000	8.008	0.000	0.00

I HEREBY CERTIFY THAT THE TIME RECORD OF SERVICE RENDERED AS STATED ABOVE IS CORRECT.

EMPLOYEE SIGNATURE \_\_\_\_\_

AUTHORIZATION \_\_\_\_\_

\*\*\*\*\*  
EDGECOMBE COUNTY FINANCIAL ACCOUNTING PROCEDURES MANUAL  
EFFECTIVE JULY, 1999  
\*\*\*\*\*

**Edgecombe County Fiscal Services  
Finance Department  
Staff**

JoAnne J. Harrell	Director	641-7840
<a href="mailto:jharrell@co.edgecombe.nc.us">jharrell@co.edgecombe.nc.us</a>		
Linda Barfield	Assistant Finance Director	641-4742
<a href="mailto:lindabarfield@co.edgecombe.nc.us">lindabarfield@co.edgecombe.nc.us</a>		
Minnie Dolberry	Payroll Administrator	641-7836
<a href="mailto:mdolberry@co.edgecombe.nc.us">mdolberry@co.edgecombe.nc.us</a>		
Dee Waters	Purchasing Manager	641-7888
<a href="mailto:dee.waters@co.edgecombe.nc.us">dee.waters@co.edgecombe.nc.us</a>		
Veronica Hill	Accounts Receivable Specialist	641-7839
<a href="mailto:veronica.hill@co.edgecombe.nc.us">veronica.hill@co.edgecombe.nc.us</a>		
Sherry Barrett	Accounts Payable Specialist	641-7837
<a href="mailto:sherrybarrett@co.edgecombe.nc.us">sherrybarrett@co.edgecombe.nc.us</a>		

All forms in this manual can be electronically sent by contacting the Director.