



November 19, 2024

Purchasing and Finance Commission

Dear Reader:

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Purchasing and Finance Commission

Private Acts of 1949 Chapter 403

COMPILER'S NOTE: Any or all parts of Chapter 403 of the Private Acts of 1949, as amended by Chapter 104 of the Private Acts of 1975, Chapter 5 of the Private Acts of 1977, Chapter 44 of the Private acts of 1999, Chapter 94 of the Private Acts of 2006, and any other acts amendatory thereto, that prescribe fiscal procedures in direct conflict with the provisions of Chapter 28 of the Private Acts of 2007, the Financial Management Act of 2007, are hereby repealed.

SECTION 1. That the Quarterly County Court of Meigs County, Tennessee, hereinafter called the county, is hereby empowered to adopt and enforce ordinances and resolutions prescribing detailed procedure to be employed in the administration of the finances, the personnel and the procedure of each office, official, agent, employee, department, institution and activity of the County Government, including but not limited to the following:

- a. The assessment of property for taxation in all respects not contrary to the constitution or general laws of Tennessee;
- b. The levying and assessing of property taxes, licenses, fees and charges;
- c. The collecting, safeguarding, depositing, expending and reporting of county funds collected by county officers or offices, all fee and commission funds accruing to the offices of elective county officials, including clerks of courts who are declared to be officials of the county as well as the State in certain respects, but whose fiscal and reporting procedure pertaining to funds in which the county has an interest is hereby made subject to control by the County Court.
- d. The installation and operation of modern methods of accounting, auditing, budgeting, reporting, purchasing, contracting, debt administration, and all improved procedures for the aid of the County Government;
- e. Codes of regulation controlling building, electrical, plumbing, sanitary and other work in urban localities that are not incorporated;
- f. Violation of the provisions of such ordinances or resolutions so adopted shall constitute a misdemeanor.

SECTION 2. That there is hereby created a Purchasing and Finance Commission for Meigs County hereinafter called the Commission:

Said Commission shall be composed of three citizens of the county who have resided in the county for at least five years and who shall be business men with at least five years of general business experience or successful farmers and shall be at least thirty years of age. The members of the Commission shall be elected by the voters of the county for six years but their terms of office shall be so staggered that one member will be elected each August election so as to have a continuing Commission so that there will always be two experienced members.

The following persons are hereby appointed to serve as members of said Commission until September 1, 1950; Guy Sanders, J. H. Hornsby, and Charles Hagler, and/or until their successors are elected and qualified.

In the August, 1950 election, one member shall be elected for a two year term, one member for a four year term and one member for a six year term. The candidate receiving the highest vote shall serve for six years; the candidate receiving the next highest vote shall serve four years, and the candidate receiving the third highest number of votes shall serve two years; provided, that not more than one member shall be elected from the same civil district. The terms of office of each member shall begin on September 1, succeeding their election. Candidates for said Commission shall qualify in the manner prescribed by Section 2047 of The Code of Tennessee.

After the first election in August, 1950, there shall be elected in each biennial August election a successor to the member whose term expires on the succeeding September first, and the term of office will be six years. Not more than one member of the Commission shall be elected from or a resident of the same civil district. In event more than one member is elected from the same civil district in the August election of 1950, only the member from such civil district receiving the highest number of votes shall be entitled to serve as a member of said Commission and the other candidates from the same civil district shall not be entitled to serve regardless of the number of votes they may receive, and the candidates receiving the next highest vote and residing in another civil district shall be entitled to serve as a member of said Commission. The third member of said Commission shall be from still another civil district and shall be

chosen in the same manner.

The Commission shall at its first meeting organize itself by electing from its membership a Chairman, a Vice Chairman and a Secretary. And shall so organize itself at its first meeting in September of each even year.

The compensation of the members shall be seven hundred dollars (\$700.00) per year, and the Chairman shall receive an additional one hundred dollars (\$100.00) per year. Such compensation shall be paid out of county highway funds on warrants drawn by the County Judge or Chairman.

As amended by: Private Acts of 1975, Chapter 104
Private Acts of 2006, Chapter 94

SECTION 3. That the administrative details of accounting and purchasing, auditing and budgeting, matters pertaining to finance, the drawing of warrants, the keeping of books and records of the county and all similar details shall be under the supervision of the Commission. The Commission shall prescribe, install, and maintain under the general direction of the Commission a centralized system of double entry accounting and fiscal control of all county funds, and may prescribe and supervise the administrative and fiscal procedures to be employed by each county office, agency and department and may require such records, reports and procedure and such general business methods as may to the County Court or Commission seem desirable and necessary. But the system of accounts to be kept by the Department of Education shall be such as may be prescribed by the Department of Education of the State of Tennessee. The accounting system herein provided shall properly account for all revenues accruing to the county from any and all sources, including grants-in-aid or other income from the State and/or the Federal Government, and all disbursements made and obligations against any county fund or any fund administered by any branch of the county government. The Commission shall be the purchasing agency for the county and is authorized to employ all necessary assistants and to fix and pay compensation therefor out of the general and/or highway funds of the county. It shall be the duty of the Commission acting as Purchasing Agent to purchase all the supplies, materials or properties of every kind and character, including insurance on county property, used or consumed by the county or any of its officers, agents, employees, boards or commissions including all county offices, the county jail (exclusive of supplies for boarding prisoners), the County Workhouse, the county schools and the County Board of Education, all the materials and supplies or equipment used in connection with the County Poor Farm, highways and bridges and all other officials, boards or commissions of said county where such supplies, materials or properties are paid for out of the public funds belonging to or under the control of said county. All contracts, for construction of buildings, roads, and any other work shall be let by the Commission at the request of the official or board having jurisdiction to order the work done. The plans and specifications shall be adopted or supplied by such Board or official having jurisdiction. No county official or board other than the Commission shall have any authority to make purchases or to let contracts as set out above which bind the county. The purchase of supplies, materials or properties in any one class in excess of five thousand dollars \$5,000.00 shall be made upon competitive bids, after due notice by advertisement or otherwise to prospective bidders; purchases in smaller amounts shall also be made at lowest and best price possible; provided however, that in case of emergency, competitive bids shall not be required. Provided further, that nothing herein shall operate to prevent the purchase of coal from the State of Tennessee if it appears in the public interest to so purchase it.

As amended by: Private Acts of 1977, Chapter 5
Private Acts of 1999, Chapter 44
Private Acts of 2006, Chapter 94

Said Commission shall, upon authorization of the County Court, sell any real or personal property of the county not needed or suitable for public use or that may have been condemned or discarded; either at public or private sale.

All county officials, commissions or boards and all authorized clerks of any Court in said county shall make requisition upon the Commission for the quantity and character of supplies, materials or properties needed or the needs of which are anticipated; and if such commission be satisfied that the quantity, quality and character of such supplies, materials or properties so requisitioned are proper and necessary, it shall proceed to purchase the same and make delivery thereof to the requisitioning officer or officials, board or commission, or if deemed advisable store the same in such storage space as may be provided, delivery thereof to be made when, and if, needed.

The Commission or its assistant or assistants shall prepare all necessary and proper vouchers for purchases made and shall accompany the same with the invoices and information as to price, quantity and character of such supplies, materials or properties. Said invoices are to specify the Department of office for which the purchase was made, a warrant for which shall be drawn upon the County Trustee, signed by the Chairman of said Commission and by the County Judge or Chairman of the County Court, for the payment of all purchases made, with the exception of purchases made for supplies, materials and

properties chargeable to the public school fund of said county, and for such purchases the invoices with the accompanying date aforesaid shall be presented to the County Board of Education, which shall draw its own warrant or warrants, in payment thereof, as now provided by law, and said Trustee shall not honor any warrant for the purchase of supplies, materials and properties or contracts as set out above other than those drawn by the County Board of Education and the County Purchasing and Finance Commission.

Said Commission shall make reports, listing all purchases and contracts consummated by it to the regular meetings of the County Court for the preceding quarter, and/or reports which shall summarize the county's financial operations for the fiscal year to date, specifying for each item in the budget the appropriation, the expenditures to date, outstanding encumbrances, and unencumbered balance; and specifying further for each revenue source the amount estimated for the year, the amount collected to date, and the uncollected balance; and presenting any other financial information deemed pertinent by the commission.

Said Commission shall be responsible for the auditing and checking all county officials, employees, boards or commissions and the County Court shall make available to it all necessary help and assistance, technical, expert or otherwise as may be advisable to the end that systematic audits, checks and surveys may be made at such times and in such manner as the County Court may determine and a report thereof kept in the office of the Commission for public inspection. Said County Court shall employ a certified public accountant who is not otherwise an employee of the county, or a firm of such accountants, and may enter into contracts with them on behalf of the county, prescribing the method and time of such audits, but the books and records of such county official, board or commission, shall be audited not less than once each year, provided, however, that the expense of said audits shall not exceed \$1,000.00 per year.

SECTION 4. That the scale of wages and salaries of all employees of the Highway Department shall be subject to the approval of the said Commission. And all authority to draw warrants on highway department funds in the hands of the County Trustee shall be removed from the Highway Supervisor and placed in the Commission, the same as for purchases. The County Highway Department shall submit its payroll to the Commission and if found in order it shall draw warrants in payment of it as above set out for payment for purchases of supplies, materials and properties.

SECTION 5. That until otherwise prescribed by the County Court, the fiscal year of the government of Meigs County shall begin on July 1st and end on June 30 each year. And that the current fiscal year which began January 1, 1949, shall end June 30, 1949, and the County Court shall have authority to take proper action to facilitate his change over to the new fiscal year.

COMPILER'S NOTE: The remainder of this act concerned matters other than Purchasing and Finance and is not copied here.

Passed: April 1, 1949.

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