



November 19, 2024

---

# Private Acts of 1983 Chapter 61

---

Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://ctas.tennessee.edu)). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

Table of Contents

<b>Private Acts of 1983 Chapter 61 .....</b>	<b>3</b>
--	----------

# Private Acts of 1983 Chapter 61

## SECTION 1.

(a) There shall be set up and maintained in the office of the county executive a system of fiscal procedure, control and centralized accounting, hereinafter set out and described which shall be under the administrative control and direction of the county executive; but such system shall be conducted in full accordance with the general law of this state respecting the duties and responsibilities of the county executive as fiscal agent of the county.

(b) The system of fiscal procedure, control and accounting herein provided shall conform to generally accepted principles of governmental accounting and shall be in substantial agreement with the recommendations of the national committee on governmental accounting.

(c) The system shall include such records and procedures as may be required to accurately reflect the assets, liabilities, income, and expenditures of each fund of the county, together with such records, accounts and files as are necessary to record and control:

- (1) The transactions relating to county revenues, and the revenues for each of its several funds;
- (2) The transactions relating to the adopted budget and appropriations, including the expenditures and encumbrances against each item of appropriations;
- (3) The transactions relating to the bonded debt; and
- (4) Such other records as may be necessary to facilitate the operation of the adopted budget and the proper accounting for each item of county expenditure.

## SECTION 2.

(a) It shall be the duty of the county executive, or an employee under his direction, to post and otherwise keep the records of the central accounting system to:

- (1) Verify all bills, invoices, payrolls and claims against the county before payment; and
- (2) Check the settlements and reports of the various officials and department heads of the county government.

(b) The county executive, or an employee under his direction, shall also, after careful pre-audit of invoices, bills and claims against the county or any of its funds, prepare disbursement warrants of all county funds. It shall be the duty of such county executive, or an employee under his direction, to sign all county disbursement warrants as evidence of his audit and approval of the expenditures made thereby, but no disbursement warrant drawn on the county trustee shall become a county liability payable by the county trustee until such warrant shall also have been signed by the county executive, county superintendent of schools, or other official or officials whose signatures are required on such warrants.

(c) The county executive, or an employee under his direction, shall install with the approval of the comptroller of the treasury, a uniform classification of accounts, including a classification of revenues and expenditures, to be used in accounting, budgeting, and financial reporting respecting all county funds, offices, agencies, and activities of the county government, with the exception of school funds administered by the county board of education and the county superintendent of schools, and shall prescribe the forms to be used by each official and employee of the county in connection therewith. The classification and expenditures and receipts of county schools funds shall conform to the classification of accounts as prescribed by the state commissioner of education.

(d) The county executive, or employee under his direction, shall set up and maintain a double entry system of accounting for recording the transactions of all county's funds, including both proprietary and budgetary accounts. The accounts shall be kept on the modified cash basis.

(e) The county executive, or employee under his direction, shall set up the necessary accounts to properly record the annual budget and each appropriation made by the county legislative body. All encumbrances, expenditures, or other charges against any item of the budget shall be promptly recorded in order [sic] the unencumbered balance of each item of the budget shall be readily ascertainable at all times.

(f) At the end of each month the county executive, or employee under his direction, shall prepare a comprehensive report of all revenues and expenditures of the county and of each of its several funds, departments, offices, agencies, and activities, all encumbrances against the several appropriations, and the condition of each item of appropriation in the annual budget. The most recent of such reports shall be presented to the county legislative body at each regular meeting and copies of such reports shall be

furnished the members thereof.

(g) The county executive, or employee under his direction, shall pre-audit all payrolls of the county before payment and shall maintain complete earnings records of each employee of the county. The county executive is hereby authorized to maintain a special county payroll account at a local bank at the county seat, in which disbursement warrants for the total of each payroll may be deposited and against which individual net earnings checks may be issued to each of the county employees.

**SECTION 3.** Excepting taxes such as the county trustee is authorize to collect, the payment of all moneys to the county trustee by any collectors authorized by statute, or by anyone on account due the county, shall be made only by issuance of a receivable warrant signed by the county executive instructing the trustee to receive the amount named, for which the trustee shall issue his receipt, duplicate of which shall be delivered to the county executive, or employee under his direction, to be used by him in posting the accounting records.

**SECTION 4.**

(a) Before any obligation against the county shall be paid, or any disbursement warrant or voucher issued thereof, a detailed invoice or statement approved by the head of the office, department, or agency for which the obligation was made shall be filed with the county executive, or employee under his direction. The county executive, or employee under his direction, shall make a careful pre-audit of such invoice or statement, including a comparison with any encumbrance document previously posted or filed authorizing such obligation, and shall approve for payment only such items as appear to be correct, properly authorized, and not exceeding the otherwise unencumbered balance of the allotments or appropriations against which they are chargeable. Disbursement warrants shall be promptly prepared for all such approved items by the county executive, or employee under his direction, and mailed or delivered to the payees thereof.

(b) A duplicate copy of all disbursement warrants, with all original invoices and/or other supporting documents attached thereto, shall be, kept on file in the office of the county executive.

**SECTION 5.**

(a) Each official, office, department, institution, agency, board, committee, commission, or employee of the county shall furnish such information and make such reports as may be required to properly maintain the central accounting system and fiscal procedures herein authorized and prescribed, and such information and reports shall be furnished at such times and in such form as may be prescribed by the county executive.

(b) The records of all county offices, departments and agencies shall be made available by their respective officials or employees for examination at all reasonable hours by the county executive.

**SECTION 6.** Any official named in this Act, or any other official, agent, or employee of the county who shall fail or refuse to perform the duties required of him under this Act, or who shall otherwise fail or refuse to conform to the provisions of this Act, shall be deemed guilty of a misdemeanor, and subject to removal from office.

**SECTION 7.** The county executive is authorized to employ necessary personnel to carry out the duties of this Act.

**SECTION 8.** The provisions of this Act shall not apply to county school funds for any purpose, the county board of education, or the county superintendent.

**SECTION 9.** The provisions of this Act will effect [sic] only the general fund budget.

**SECTION 10.** This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of Henderson County before September 1, 1983. Its approval or nonapproval shall be proclaimed by the presiding officer of the Henderson County Commission and certified by him to the Secretary of State.

**SECTION 11.** For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 10.

Passed: April 7, 1983.

---

**Source URL:** <https://www.ctas.tennessee.edu/private-acts/private-acts-1983-chapter-61>