



March 12, 2025

Expense Accounts

Dear Reader:

The following document was created from the CTAS website (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,

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Reference Number: CTAS-1087

In counties having a population of 100,000 or more according to the latest federal census, salaried county officials who are paid from county funds and are elected by the people, the county legislative body or another board or commission, and any clerk or master appointed by the chancellor, must be reimbursed for actual expenses incurred incident to holding office, including but not limited to lodging while away on official business and travel on official business, both within and outside the county. The county legislative body may by resolution determine what other expenses are reimbursable.^[1]

In all other counties, the county legislative body may by resolution choose to pay the expenses of elected officials, and may promulgate procedural rules regarding the method and type of expenses reimbursed. In counties where such a resolution has been adopted, the county mayor: (1) prescribes forms to be used to reimburse expenses; (2) examines expense reports or vouchers to insure items are legally reimbursable and filed according to legislative body rules; and (3) forwards proper expense reports to the disbursing officer for payment.^[2]

All officials who are authorized to incur reimbursable expenses are required to make out accurate, itemized expense accounts showing the date and amount of each item and the purpose for which the item was expended. The official must swear before an officer qualified to administer oaths that the expense account is correct and that the expenses were actually incurred in the performance of an official duty. Receipts should be attached to the expense voucher whenever practical, and vouchers must be numbered and referred to by number.^[3] Making a false oath on an expense account constitutes perjury.^[4]

[1] T.C.A. § 8-26-112(a).

[2] T.C.A. § 8-26-112(b).

[3] T.C.A. § 8-26-109.

[4] T.C.A. § 8-26-111.

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