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# Budget System

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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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Table of Contents

<b>Budget System .....</b>	<b>3</b>
<b>Director of Accounts .....</b>	<b>3</b>
<b>Private Acts of 1951 Chapter 15 .....</b>	<b>3</b>
<b>Quarterly Reports .....</b>	<b>3</b>
<b>Private Acts of 1925 Chapter 754 .....</b>	<b>3</b>

# Budget System

## Director of Accounts

### Private Acts of 1951 Chapter 15

**SECTION 1.** That in Counties of this State having a population of not less than 19,700, nor more than 19,800, by the Federal Census of 1940, or any subsequent Federal Census, the County Legislative Body shall be and it is hereby authorized to employ a Director of Accounts for the purposes hereinafter provided. The person so employed shall be a competent bookkeeper and/or accountant and shall have a practical knowledge of County affairs. His salary shall be fixed annually by the county legislative body of counties to which this Act applies, commencing at the July, 1982 session of such county legislative bodies, and annually thereafter in July; but such salary shall not exceed the salary of the trustees of such counties. It shall be paid in equal monthly installments out of the County General Fund. The person so employed by the County Legislative Body shall serve at the pleasure of such County Legislative Body.

As amended by: Private Acts of 1953, Chapter 128,  
Private Acts of 1971, Chapter 42,  
Private Acts of 1976, Chapter 210,  
Private Acts of 1982, Chapter 271.

**SECTION 2.** That it shall be the duty of the Director of Accounts herein provided to audit the records of the various County offices which collect County revenue with a view to ascertaining any revenue due the County which has been collected and paid to the proper recipient. It shall be the further duty of such Director of Accounts to approve and countersign all warrants issued against County funds by any department of Counties to which this Act is applicable and after the effective date of this Act, no warrant drawn against County funds shall be valid until the same shall have been countersigned by such Director of Accounts shall satisfy himself that the same is legally issued under applicable law. Such Director of Accounts shall keep and maintain at all times an adequate set of records showing definitely the financial condition of the county as a whole and also of any and all accounts maintained by the County Trustee. He shall keep a record of every warrant approved by him, charging the same to the appropriate account against which it is drawn. Not later than five days prior to each regular session of the County Legislative Body, such Director of Accounts shall make such body a detailed report showing the financial condition of the County as a whole and of each particular account against which warrants may lawfully be drawn.

As amended by: Private Acts of 1982, Chapter 271.

**SECTION 3.** That this Act shall take effect from and after the second Monday in April, 1951, the public welfare requiring it.

Passed: January 15, 1951.

## Quarterly Reports

### Private Acts of 1925 Chapter 754

**SECTION 1.** That in all counties containing a population of not less than 17,306 nor more than 17,330, according to the Federal Census of 1920, or any subsequent Federal Census, shall make and publish a quarterly report of the financial conditions of said counties.

**SECTION 2.** That said report so made to the quarterly session of the County Court of said county, shall be published in some newspaper, published in said county. Said report shall show the receipts and disbursements of the funds of said county; the amount for county purposes; the amount for school purposes; the amount for bridge purposes and any and all other amounts received and disbursed by the county.

**SECTION 3.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: April 8, 1925.

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