



April 02, 2025

Division of Accounts

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,

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

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Division of Accounts

Private Acts of 1943 Chapter 65

SECTION 1. That there is hereby created a Division of Accounts in the office of the County Judge of Robertson County, Tennessee. In the division of Accounts there shall be maintained a system of central accounting, which system shall include such records and procedures as are required to reflect the assets, liabilities, income and expenditures of each fund of the County and together with such other records and accounts as are necessary to reflect the operations and conditions of all funds, departments, divisions, institutions, offices and agencies of the county government. The records of the county highway department shall be kept as a part of the central accounting system. As a part of the central accounting system there shall be maintained such records, accounts and files as are necessary to record and control the transactions relating to the budget and to show the expenditures and encumbrances against each item of appropriation and to otherwise facilitate the execution of the budget.

SECTION 2. That the County Judge is hereby authorized to employ a person who is skilled and experienced in bookkeeping or accounting to serve as county accountant and to keep the records of the central system of accounting. Said County Accountant shall hold office at the pleasure of the county judge. The salary of the County Accountant shall be paid from the general fund of the county and shall be in such amount as is provided by the quarterly county court. The County Accountant shall furnish such bond as is required of him by the county judge and the premium on said bond shall be paid from the general fund of the county.

SECTION 3. That it shall be the duty of the County Accountant to post and otherwise keep the records of the central accounting system, verify all bills and claims against the county before payment, to check the settlements and reports of the various officials and department heads of the county government and to prepare disbursement warrants on all funds of the county except those for which warrants are issued by the county board of education. The County Accountant shall at the end of each month prepare a report in such form as is necessary to provide complete information as to the financial condition and operations and the budget transactions of the county and of each fund, department, institution, office and agency thereof. The latest such report shall be presented by the county judge to the quarterly county court at each of its regular sessions. The County Accountant shall perform such other duties as may be required by the county judge or the quarterly county court.

SECTION 4. That salaries, bills, accounts and other obligations of the county schools, shall be paid upon disbursement warrants issued by the county board of education and countersigned by the county judge. Expenditures on all other funds of the county, except school funds, shall be made upon disbursement warrants signed by the county judge.

SECTION 5. That the County Trustee, Clerk and Master, County Court Clerk, Circuit Court Clerk, Superintendent of the County Hospital, Superintendent of Schools, County Engineer and each other official, agent and employee of the county who collects, receives, holds or disburses revenue or other funds of the county or any of its funds, departments, institutions, offices or agencies, shall report to the county judge at the end of each month the amount of such funds collected, received and/or disbursed during the month in such form as the county judge may prescribe. Each official, heretofore referred to in this section, other than the county trustee, who collects or receives funds of the county or of any department, institution or agency thereof shall pay over such funds to the county trustee promptly after the close of the month during which said funds were collected. Each official, agent and employee of the county shall provide such other information which may be required to properly maintain the central accounting system, in such form and at such time or times as may be prescribed by the county judge. The records of all departments, offices, institutions and agencies of the county shall be made available by the respective officials and employees, for examination by the county judge or the county accountant upon his request.

SECTION 6. That 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 by this Act or who shall otherwise fail or refuse to conform to the provisions of this act shall be guilty of a misdemeanor and shall be subject to a fine of not more than fifty dollars and to removal from office.

SECTION 7. That in the event any section, sentence, clause, phrase or work of this act shall be held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or invalidate the remainder of the Act. The General Assembly hereby declares that it treats each and every section, sentence, clause, phrase and work of this Act as severable, and that it could have enacted this Act with any invalid or unconstitutional part thereof omitted.

SECTION 8. That this Act shall take effect from and after its passage, the public welfare requiring it.
Passed: January 18, 1943.

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