



County Technical Assistance Service

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Expense Accounts

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily 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 e-Li material.

Sincerely,

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Expense Accounts

Reference Number: CTAS-745

The county legislative body may (or may not) by resolution elect to pay the expenses of salaried officials, and may promulgate rules specifying how expenses will be reimbursed and what expenses are reimbursable. In counties providing reimbursement, the county mayor prescribes forms, examines expense reports or vouchers to assure items are legally reimbursable and properly filed, and forwards proper expense reports to the disbursing officer (usually the trustee) for payment. In counties with populations of one hundred thousand (100,000) or more, salaried county officials must be reimbursed for the actual expenses incurred as an 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 in these counties may, by resolution, determine what other expenses are reimbursable. T.C.A. § 8-26-112.

Before any expenses can be reimbursed, the official must submit accurate, itemized expense accounts, showing the date and amount of each item and the purpose for which the item was expended. The official must also take an oath stating that the expense account is correct and that it was actually incurred in the performance of an official duty. Receipts should be obtained and attached to the expense voucher whenever practical; vouchers are required to be numbered and referred to by number. T.C.A. § 8-26-109. Making a false oath on an expense account is perjury. T.C.A. § 8-26-111.

Automobiles. Counties are authorized to provide automobiles or monthly car allowances to any salaried county official who is paid from county funds and who holds office by election of the people, by election of the county legislative body, or by election of any other county board or commission, and any clerk or master appointed by a chancellor. T.C.A. § 8-26-113.

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