

**46.010 Uniform system of accounting and reporting of state funds by local officers.**

- (1) The Department for Local Government shall prescribe and keep in operation a uniform system of accounting and reporting on the receipt, use and handling of all public funds, other than taxes, due and payable to the state from county, district, and other local officers and agencies.
- (2) The system so adopted shall require each county treasurer, and each county officer who receives or disburses state funds, to keep an accurate account of receipts and disbursements, showing a daily balance of receipts and disbursements.
- (3) The system shall require all county officers handling state funds, other than taxes, to make an annual report to the Department for Local Government showing receipts and disbursements, and to make other financial statements as the Department for Local Government requires.
- (4) The Department for Local Government, subject to the approval of the Governor, may from time to time change the system, or any book, report, form, or record provided for by the system, whenever in its opinion a change is necessary in order to conform to existing conditions.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 117, sec. 37, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 47, sec. 31, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 19, effective July 15, 1998. -- Amended 1986 Ky. Acts ch. 374, sec. 8, effective July 15, 1986. -- Amended 1974 Ky. Acts ch. 74, Art. II, sec. 9(1). -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4606a-1, 4606a-6.