

**109 KAR 15:020. County Budget Preparation and State Local Finance Officer Policy Manual.**

RELATES TO: KRS 42.495, 43.070, 46.010, 46.020, 64.810, 64.840, 64.850, 65.117, 65.900-65.925, 65.944, 66.045, 66.480, 67.075-67.077, 68.020, 68.210, 68.245, 68.250, 68.275, 68.280, 68.300, 68.350, 68.360, 91A.040(6), 132.010, 132.0225, 132.585, 149.590, 424.220, 424.230, 424.260, 441.135, 441.215, 441.235

STATUTORY AUTHORITY: KRS 46.010, 65.117, 66.045(2), 68.210

NECESSITY, FUNCTION, AND CONFORMITY: KRS 46.010, 65.117, 66.045(2), and 68.210 require the Department for Local Government to promulgate administrative regulations establishing uniform minimum requirements relating to budgeting, reporting, and recordkeeping for debt, receipts, and disbursements for local governments and local government officials handling public funds. This administrative regulation establishes the standards for budgeting, reporting, and recordkeeping for debt, receipts, and disbursements for local governments and local government officials handling public funds.

**Section 1. Applicability.**

- (1) Each county official shall follow the County Budget Preparation and State Local Finance Officer Policy Manual, which contains, in part, a uniform system of accounts.
- (2) County, district, and other local officers and agencies shall follow the County Budget Preparation and State Local Finance Officer Policy Manual for purposes of a uniform system of accounting and reporting on the receipt, use, and handling of public fund, other than taxes, due and payable to the state.

**Section 2. Incorporation by Reference.**

- (1) The "County Budget Preparation and State Local Finance Officer Policy Manual", January 2014, is incorporated by reference.
  - (2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Department for Local Government, 1024 Capital Center Drive, Suite 340, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m.
- (26 Ky.R. 496; eff. 10-7-99; Am. 34 Ky.R. 616; 968; eff. 11-20-2007; 37 Ky.R.1178; eff. 11-17-2010; 40 Ky.R. 2194; 2411; 2678; eff. 6-25-2014; Crt eff. 2-27-2020.)