



8-21-1985

## Technical Bulletins: Street Aid Fund - Separate Fund Requirement May Be Waived

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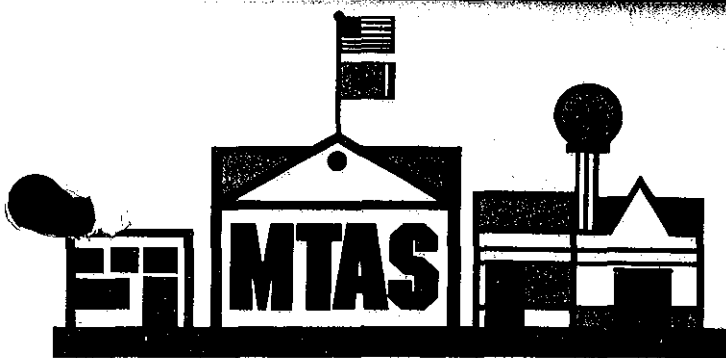
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### Recommended Citation

Leuty, Jim; Robinson, Jerry; and Joines, Ken, "Technical Bulletins: Street Aid Fund - Separate Fund Requirement May Be Waived" (1985). *MTAS Publications: Technical Bulletins*.  
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# TECHNICAL BULLETIN

MUNICIPAL TECHNICAL ADVISORY SERVICE  
THE UNIVERSITY OF TENNESSEE  
IN COOPERATION WITH THE TENNESSEE MUNICIPAL LEAGUE  
Authorization Number E14-1050-00-003-86

August 21, 1985

## STREET AID FUND -- SEPARATE FUND REQUIREMENT MAY BE WAIVED

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Chapter 173 of the Public Acts of 1985 amends TCA 54-4-204 to allow the Comptroller of the Treasury to waive the requirement that street aid funds be accounted for in a separate fund. Street aid revenue may be accounted for in the General Fund provided the accounting system is adequate to identify the source of revenues, the expenditures related thereto, and to reserve unexpended revenues.

Cities desiring to merge the Street Aid Fund with the General Fund must make a formal written request to the Comptroller's Office and receive permission before combining these funds. The request should indicate how the city will maintain the identification of the street aid revenues and expenditures. The Comptroller's Office may grant permission to the city to merge these funds, but this will be done only if the Comptroller's representative is assured of proper accounting.

The decision to merge is a decision to be made by each city. Generally, merging the funds should decrease accounting and auditing costs, eliminate a checking account and the attendant reconciliations and bank charges, and provide more comprehensive departmental information. Among other factors to be considered: the adequacy of the present accounting system to handle the merge, and the training and experience of accounting personnel.

Cities desiring to merge these funds should contact the Comptroller's Office for further information and accounting requirements. Requests should be directed to:

Dennis Dycus, Director  
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