

*O.C.G.A. § 36-81-8*

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\*\*\* Current through the 2009 Regular Session \*\*\*

TITLE 36. LOCAL GOVERNMENT  
PROVISIONS APPLICABLE TO COUNTIES, MUNICIPAL CORPORATIONS, AND OTHER  
GOVERNMENTAL ENTITIES  
CHAPTER 81. BUDGETS AND AUDITS  
ARTICLE 1. LOCAL GOVERNMENT BUDGETS AND AUDITS

O.C.G.A. § 36-81-8 (2009)

§ 36-81-8. Annual local government finances reports and local independent authority indebtedness reports; assistance by Department of Community Affairs; community indicators report

(a) As used in this Code section, the term "local independent authority" means each local public body corporate and politic created in and for a county, municipality, consolidated government, or combination thereof, which is authorized to issue bonds under the Constitution and laws of this state.

(b)(1)(A) Each unit of local government shall submit an annual report of local government finances to the Department of Community Affairs. The report shall include the revenues, expenditures, assets, and debts of all funds and agencies of the local government, and other such information as may be reasonably requested by the department.

(B) Each unit of local government which levies a tax pursuant to Article 3 of Chapter 13 of Title 48 shall also submit a schedule of all revenues therefrom which are expended for the promotion of tourism, conventions, and trade shows or any other tourism related purpose which is specified under Code Section 48-13-51. Such schedule shall identify both the project or projects involved and the contracted entity involved in each such expenditure.

(2) Each local independent authority shall submit an annual report of indebtedness to the Department of Community Affairs. Such report shall include the revenues, expenditures, assets, and debts of all funds of the local independent authority and shall describe any actions taken by such local independent authority to incur indebtedness.

(3) The local government finances report and the local independent authority indebtedness report shall be filed on forms promulgated by the department and shall be submitted within the requested time periods established by the department.

(c) The department shall have the authority to require local governments and local independent authorities to submit the reports as provided for in subsection (b) of this Code section as a condition of such local government or local independent authority receiving state appropriated funds from the department. Upon the receipt of the report of local government finance from a local government or the report of local independent authority debt from a local independent authority, the department is authorized to release any state appropriated grant funds that may be due at such time to the local government or the local independent authority.

(d) The department's implementation of subsections (b) and (c) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act"; and the department is specifically directed to promulgate the forms provided for in subsection (b) of

this Code section in the manner provided for promulgation of rules under Chapter 13 of Title 50.

(e) Utilizing information contained in audit reports of local governments filed with the state auditor, the report of county or municipal finances filed with the Department of Community Affairs, and other available state or federal information of public record, the Department of Community Affairs shall prepare annually a report on local government finances. Utilizing information contained in reports of indebtedness returned to the Department of Community Affairs, the Department of Community Affairs shall prepare annually a report on indebtedness of local independent authorities. The local government finances report shall be filed on January 15 of each year, beginning January 15, 1985, and the local independent authority indebtedness report shall be filed on January 15 of each year, beginning January 1, 1990, with the Governor, the Speaker of the House of Representatives, the President of the Senate, the chairman of the House Ways and Means Committee, the chairman of the House State Planning and Community Affairs Committee, the chairman of the Senate Finance Committee, and the chairman of the Senate State and Local Governmental Operations Committee, as well as with the chief elected official or chief appointed official of each local unit of government and each local independent authority and member of the General Assembly upon request.

(f) The local government finances report and the local independent authority indebtedness report shall be organized, within the limits of available resources, in such a manner as to allow for reasonable comparative analysis of local government revenues and expenditures and for reasonable comparative analysis of local independent authority debt.

(g) The department, in addition to its other duties, shall assist local units of government and local independent authorities in fulfilling the requirements of this article. The department shall coordinate its technical assistance efforts with the state auditor, the University System of Georgia, the Association County Commissioners of Georgia, the Georgia Municipal Association, and the Georgia Society of Certified Public Accountants and should coordinate with any other organizations interested and currently active in local government financial management so as to ensure that coordination of training and assistance is maintained. The department may contract or subcontract with other public or private agencies to provide assistance to local units of government or local independent authorities.

(h) The department, either in conjunction with the local government finances report or separately, shall prepare a community indicators report for each local unit of government having annual expenditures of \$250,000.00 or more as indicated pursuant to the most recent Report of Local Government Finances. The community indicators report shall include data on local government services, administration, and community characteristics. The department shall have the authority to require local governments to submit reports on local government services and operations as a condition of such local government receiving state appropriated funds from the department. Such reports shall be obtained utilizing the local government finance survey as provided in subsection (b) of this Code section and the local government operations survey collected by the department. The department shall develop the community indicators report in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association and shall prepare the report on or before December 31, 1998, and annually thereafter.

**HISTORY:** Ga. L. 1980, p. 1738, § 9; Ga. L. 1982, p. 3, § 36; Ga. L. 1984, p. 818, §§ 5, 6; Ga. L. 1986, p. 10, § 36; Ga. L. 1987, p. 3, § 36; Ga. L. 1988, p. 1393, § 1; Ga. L. 1989, p. 908, § 1; Ga. L. 1992, p. 6, § 36; Ga. L. 1995, p. 10, § 36; Ga. L. 1997, p. 1575, § 3; Ga. L. 2004, p. 403, § 4; Ga. L. 2009, p. 303, § 11/HB 117.