

(13) *Provide for revenue and expenditure account classifications so as to ensure a uniform system of accounting and for accounting for public service enterprises.*

(14) *Provided that no liability, obligation or contract shall be incurred unless the funds therefor have been appropriated, that any liability, obligation or contract so entered into shall be null and void and that any officer or employee responsible for same shall be subject to penalties including removal from office.*

(15) *Provide that no contract for the purchase of real or leasehold property shall be made unless the funds are included in the capital budget.*

(16) *Provide that any amendment to a capital budget during the course of the fiscal year will not increase the total of appropriations therefor nor be made without the written ~~comment~~ CONSENT thereon of the Planning and Zoning Commission.*

(17) *Authorize a Reserve Fund for Permanent Public Improvements and self insurance of County property into which the Annual Budget and Appropriation Ordinance may dedicate cash surpluses not otherwise appropriated, taxes or other revenue sources.*

(18) *Provide for supplemental and emergency appropriations.*

34NN.

*Notwithstanding any provision of public local law to the contrary, the County Commissioners are empowered to organize, assign and reassign the functions of budgeting, accounting, purchasing, disbursing, tax and revenue collection, investing, debt management, property transfer records, data processing, auditing and other fiscal functions including the duties of the County Treasurer and the Collector of State Taxes among such County employees, officers and units of organization as they deem proper. At the end of the current term of the incumbent County Treasurer that office shall stand abolished.*

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*Any department, board, commission, agency or court, or any private organization, corporation or individual seeking County funds shall submit to the County Commissioners such justification, financial data or other information as the County Commissioners shall require and after expenditure of such appropriation, if any, shall submit such information or be subject to audit as the County Commissioners may direct.*

*All revenues and other receipts due the County or its agencies shall be paid into the County Treasury into the appropriate fund therefor and no money shall be drawn from the County Treasury except in consequence of an appropriation made in accordance with law.*

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1971.*

Approved May 24, 1971.