

**CHAPTER 26I**

**UNIFORM SYSTEM OF ACCOUNTS FOR  
SOLID WASTE COLLECTION AND  
DISPOSAL UTILITIES**

**Authority**

N.J.S.A. 13:1E-1 et seq., 48:13A-1 et seq. and 48:13A-7.1 et seq.

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See: 28 N.J.R. 78(a), 28 N.J.R. 247(a), 28  
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**Executive Order No. 66(1978) Expiration Date**

Chapter 26I, Uniform Systems of Accounts for Solid Waste Collection and Disposal Utilities, expires on June 3, 2001.

**Chapter Historical Note**

Chapter 26I, Uniform System of Accounts for Solid Waste Collection and Disposal Utilities, was originally adopted as N.J.A.C. 14:9A, Uniform Systems of Accounts for Solid Waste Collection and Disposal Utilities (Classes I, II and III), by R.1972 d.228, effective January 1, 1973. See: 4 N.J.R. 224(a), 4 N.J.R. 310(c). Chapter 26I was recodified from N.J.A.C. 14:9A, by R.1996 d.253, effective June 3, 1996. See: Source and Effective Date. As part of R.1996 d.253, Title 14, Chapter 9A, Subchapter 4, Uniform System of Accounts Prescribed for Class II Solid Waste Collection and Disposal Utilities, was repealed effective June 3, 1996. See, also, section annotations.

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## SUBCHAPTER 1. GENERAL PROVISIONS

## 7:261-1.1 General provisions

(a) All solid waste collections and disposal utilities shall keep their accounts in accordance with the applicable Uniform System of Accounts for Solid Waste Disposal and Collection Utilities; and such of the prescribed accounts and details shall be kept as are necessary to reflect accurately and clearly the operations and financial condition of the utility concerned, with sufficient particularity to permit a ready and intelligent analysis by the Department; and such systems of account shall supersede and take the place and stead of all present effective systems of accounts for solid waste collection and disposal utilities.

(b) Full jurisdiction of this proceeding and of the accounting records of said solid waste collection and disposal utilities subject to this chapter is hereby retained for the specific purposes of enabling this Department to make and promulgate additional rules.

(c) Each solid waste collection and disposal utility, privately or municipally owned or operated, shall file a report of its finances and operations with the Department, on the form to be furnished by the Department in accordance with the requirements of N.J.A.C. 7:26H-1.19.

Amended by R.1996 d.253, effective June 3, 1996.  
See: 28 N.J.R. 78(a), 28 N.J.R. 247(a), 28 N.J.R. 1147(a), 28 N.J.R. 2908(a).

## SUBCHAPTER 2. ANNUAL REPORTS

### 7:26I-2.1 General instructions

(a) The general instructions regarding annual reports are as follows:

1. This form of annual report contains appropriate schedules for solid waste utilities who are required to file an annual report with the State of New Jersey Department of Public Utilities.

2. An original of this report properly filled in and verified should be filed with the Department, on or before the date established by the Department each year.

3. This form of annual report should be prepared in conformity with the appropriate Uniform System of Accounts for Solid Waste Collection and Disposal Utilities prescribed by the Department, and all accounting words and phrases are to be interpreted in accordance with the respective classification.

4. The word "respondent" wherever used in this report means the person, firm, association, or corporation in whose behalf the report is filed.

5. This report is designed for typewriter spacing and should be typed if practicable. It is also designed to eliminate cents columns. All dollar amounts should be reported to the nearest whole dollar. All entries should be in permanent form.

6. Instructions should be carefully observed and each question should be answered fully and accurately whether or not it has been answered in a previous Annual Report. If the word "No" or "None" truly and completely states the fact, it should be used to answer any particular inquiry or any portion thereof. If any schedule or inquiry is inapplicable to the respondent, the words "Not applicable" should be used to answer.

7. The annual report should be complete in itself in all particulars. Reference to annual reports of previous years or to other reports should not be made in lieu of required entries except as herein specifically directed or authorized.

8. Entries of a contrary or opposite character (such as decreases reported in a column providing for both increases and decreases) should be shown in red or enclosed in parentheses.

9. Wherever schedules call for comparisons of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given.

10. Additional schedules inserted for the purpose of further explanation of accounts or schedules should be made on durable paper wherever practicable conform to this form in size and width of margin. The inserts should be securely bound in the report. Inserts should bear the name of the respondent, the applicable year of the report, the schedule numbers, and titles of the schedules to which they pertain.

11. If the respondent makes a report for a period less than a calendar year, the beginning and the end of the period covered must be clearly stated on the front cover and throughout the report where the year or period is required to be stated.

Amended by R.1996 d.253, effective June 3, 1996.  
See: 28 N.J.R. 78(a), 28 N.J.R. 247(a), 28 N.J.R. 1147(a), 28 N.J.R. 2908(a).

## SUBCHAPTER 3. UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR SOLID WASTE COLLECTION AND DISPOSAL UTILITIES

### 7:26I-3.1 Definitions

The following words and terms used in this chapter shall have the following meanings unless the context clearly indicates otherwise.

"Accounts" means the accounts prescribed in this system of accounts.

"Actually issued", as applied to securities issued or assumed by the utility means those which have been sold to bona fide purchasers for a valuable consideration, those issued as dividends on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking funds.