

CHAPTER 23A

FISCAL ACCOUNTABILITY, EFFICIENCY AND BUDGETING PROCEDURES

Authority

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Chapter Expiration Date

Chapter 23A, Fiscal Accountability, Efficiency and Budgeting Procedures, expires on November 25, 2014.

Chapter Historical Note

Chapter 23A, Administrative Cost Limits, Transfers, and Budget Development, was adopted as Special New Rules by R.2005 d.17, effective December 7, 2004. See: 37 N.J.R. 136(a).

Chapter 23A, Administrative Cost Limits, Transfers, and Budget Development, was readopted as R.2005 d.411, effective October 27, 2005. See: 37 N.J.R. 2278(a), 37 N.J.R. 4403(a).

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Chapter 23A, Fiscal Accountability, Efficiency and Budgeting Procedures, was adopted as special new rules by R.2008 d.212, effective July 1, 2008. See: 40 N.J.R. 4610(a).

Subchapter 2, Executive County Superintendent of Schools, Subchapter 4, School District Fiscal Accountability, Subchapter 7, School District Travel Policies and Procedures, Subchapter 8, Annual Budget Development and Submission, Subchapter 10, Spending Growth Limitation, Subchapter 11, Tax Levy Growth Limitation, Subchapter 12, Commissioner Waivers of Tax Levy Growth Limitation; Separate Voter Approval, Subchapter 13, Budget Transfers, Underestimated Surplus and Deficits, Subchapter 14, Reserve Accounts and Subchapter 15, State Aid Calculations and Aid Adjustments for Charter Schools, were adopted as special new rules by R.2009 d.35, effective December 18, 2008. See: 41 N.J.R. 642(a).

Chapter 23A, Fiscal Accountability, Efficiency and Budgeting Procedures, was readopted as R.2009 d.394, effective November 25, 2009. See: Source and Effective Date. See, also, section annotations.

Subchapter 16, Double Entry Bookkeeping and GAAP Accounting, was recodified from N.J.A.C. 6A:23-2; Subchapter 17, Tuition Public Schools, was recodified from N.J.A.C. 6A:23-3; Subchapter 18, Tuition for Private Schools for Students with Disabilities, was recodified from N.J.A.C. 6A:23-4; Subchapter 19, State Aid, was recodified from N.J.A.C. 6A:23-5 and renamed Emergency State Aid and Residency Determination; Subchapter 20, Purchase and Loan of Textbooks, was recodified from N.J.A.C. 6A:23-6; Subchapter 21, Management of Public School Contracts, was recodified from N.J.A.C. 6A:23-7; and Subchapter 22, Financial Operations of Charter Schools, was recodified from N.J.A.C. 6A:23-9 by R.2009 d.395, effective December 21, 2009. See: 41 N.J.R. 2850(a), 41 N.J.R. 4706(a).

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