

# N.J.A.C. 5:30 Readoption

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# NJAC 5:30 - Notice of Proposed Readoption w/ Amendments and New Rules

- Local Finance Board approved Notice of Proposal at its January 11, 2023 meeting
- Published in NJ Register on February 21<sup>st</sup> as 55 N.J.R. 256(a)
- Deadline for written comments was April 22, 2023
- Expected to be considered for final adoption at July Local Finance Board meeting

# NJAC 5:30 - Notice of Proposed Readoption w/ Amendments and New Rules

## **Chapter 30 contains 18 subchapters**

Subchapter 1: General Provisions

Subchapter 2: Local Bond Law

Subchapter 3: Annual Budget

Subchapter 4: Capital Budgets and Capital Improvement Programs

Subchapter 5: Certifications of Availability of Funds and Accounting System  
Requirements for Local Units

Subchapter 6: Annual Audit

Subchapter 7: Municipal Budget Local Examination and Approval

Subchapter 8: Financial Administration

Subchapter 9: Government Electronic Receipt Acceptance

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Subchapter 9A: Electronic Disbursements and Claimant Certification

Subchapter 10: Municipal Port Authorities (proposed to be repurposed as “Municipalities Under State Supervision” with current content to be recodified as N.J.A.C. 5:31-9)

Subchapter 11: Change Orders and Open End Contracts

Subchapter 12: Federal Grants for Library Construction and State Library Aid

Subchapter 13: Financial Review Boards

Subchapter 14: Emergency Service Volunteer Length of Service Award Program (LOSAP)

Subchapter 15: Accumulated Absence Management and Financing

Subchapter 16: Agency Communications with Local Units

Subchapter 17: Electronic Disbursement Controls for Payroll Purposes (proposed to be retitled “Electronic Disbursement Controls for Authorized Third-Party Disbursement Services”)

Subchapter 18: Municipal and County Charitable Funds

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- Subchapters 1, 5, 9, 9A, 11, 15, 16, and 17 include regulations relevant to all local units
  - Subchapter 9A is also relevant to boards of education and charter schools.
- Subchapters 2, 3, 4, 6, 8, 12, and 18 pertain to municipalities and counties, with Subchapter 6 proposed to be also applied to joint meetings (now known as regional service agencies).
- Subchapters 7, 10, and 13 apply to municipalities. Subchapter 14 (LOSAP) applies to municipalities and fire districts.
- The Board proposes readopting Subchapters 11, 12, 14, and 18 without change.

# Subchapters 1 and 2

## Subchapter 1

Amendments to 5:30-1.11 would:

- require a realized revenue report to list, for each revenue, the budgeted amount, realized amount, percent realized, and amount not realized; and
- permit the DLGS Director to request a realized revenue report and approve the form thereof, in addition to the Board.

## Subchapter 2

New rule N.J.A.C. 5:30-2.7 addresses useful life determinations by the Director where none are otherwise specified for a capital improvement under the Local Bond Law.

- Implements N.J.S.A. 40A:2-22.1.

# Subchapter 2

## N.J.A.C. 5:30-2.7 (cont.)

- For any capital improvement or property with a useful life of five years or more that is not included at N.J.S.A. 40A:2-22, a municipality or county may request that the DLGS Director determine a period of usefulness for the same, provided that no law, including the Local Bond Law, expressly prohibits the authorization of obligations for the capital improvement or property.
- Any request to the Director shall:
  - Identify the subject capital improvement or property;
  - Request a useful life determination of not less than five years, but not more than 15 years;
  - Provide a certification from an engineer, architect, or other appropriate professional that the physical useful life of the capital improvement or property meets, at a minimum, the period of usefulness being requested, including such supporting documentation and other information as may be required by the Director;
  - State whether financing the capital improvement or property would require LFB approval; and
  - Supply such other information, as may be required by the Director.

# Subchapter 2

## N.J.A.C. 5:30-2.7 (cont.)

- Once the Director issues a period of usefulness determination regarding property or a capital improvement, the Director may make said determination applicable to all municipalities and counties upon publication of a notice in the New Jersey Register.
- If the Director's useful life determination has been published in the New Jersey Register, a municipality or county may only submit a request for a determination for the same capital improvement or property if the request is readily and clearly distinguishable from the published determination.

# Subchapter 3

- New rule N.J.A.C. 5:30-3.7 and amendments to N.J.A.C. 5:30-3.1 and 3.3 would codify guidance in [Local Finance Notice 2017-25](#) pertaining to the county entity budget request cap.
- In addition to codifying various procedures for budget introduction and adoption by municipalities and counties, including submission of budgets through FAST, N.J.A.C. 5:30-3.2 would be amended to prohibit a municipality from adopting its annual budget unless the municipality has submitted to the Division a user-friendly budget section corresponding with its previous year's adopted budget.
  - This provision shall not be interpreted to allow a municipality to avoid submitting the user-friendly budget section of the adopted budget along with the full adopted budget when it is being submitted to the Division.
- N.J.A.C. 5:30-3.3 would be amended to:
  - Clarify that, in the case of dedications by rider not requiring prior Director approval, the Division must still get a copy of the adopted resolution.
  - Allow a municipality with an Urban Enterprise Zone (UEZ) to establish, without Director approval, a dedication by rider for a UEZ trust fund. Implements [N.J.S.A. 52:27H-88.a\(2\)](#) which requires UEZ municipalities to hold, in a trust, UEZ funds received from the State Treasurer.
  - Cross-reference N.J.A.C. 5:30-9.9, which requires surcharges and convenience fees charged for electronic receipt transactions (e.g., ACH, credit card) to be deposited into a dedicated trust fund account titled "Electronic Receipt Fees."

# Subchapter 3

N.J.A.C. 5:30-3.8 would be amended to:

- No longer require submission of the user-friendly budget section of the introduced budget.
  - Municipalities would still need to complete a user-friendly budget section corresponding with the introduced budget for the benefit of the public.
- For accumulated absence liability, to require a municipality to list, as of the final day of the prior budget year:
  - the gross number of days of accumulated absences and the dollar value of same as of the final day of the prior budget year broken down by:
    - bargaining unit in the case of unionized employees and;
    - individual position in the case of non-unionized employees (not the individual's name), with non-union employees holding more than one position reported based on the accumulated absence liability for all positions held.
  - each individual position, regardless of whether part of a collective bargaining unit, for which an individual serving therein is subject to restrictions on accumulated absence compensation and/or accumulation pursuant to law.

# Subchapter 3

- New rule N.J.A.C. 5:30-3.12 would require a municipality that, pursuant to N.J.S.A. 40:62-3 or 40:62-3.1, seeks to sell or lease its water, sewer, or other municipally-owned public utility services to another entity to provide the Division with a copy of the resolution and/or ordinance authorizing the sale or long-term lease and, if applicable, the resolution authorizing the issuance of a bid or request for proposals, within five days of final adoption.
- New rule N.J.A.C. 5:30-3.13 would require a municipality or county to provide the Division with a certified copy of the ordinance or resolution authorizing a referendum on the municipal appropriations cap or on any tax levy question (e.g., municipal or county levy cap, open space) within five days of adoption.
  - A copy of the ballot question and any notice published regarding the referendum shall also be provided, along with the certified results of the referendum, within five days of the receipt thereof.

# Subchapter 4

Implements certain provisions of the Water Quality Accountability Act (WQAA), specifically Sections 7 and 8 of [P.L. 2021, c. 184](#), to require any municipality having its own water system to prepare and adopt a capital budget and capital program annually, which must identify the water infrastructure improvements listed in the annual WQAA capital improvement report submitted to the Department of Environmental Protection (DEP).

- Division approval to adopt the municipal budget may be withheld for the failure of a capital budget to identify such improvements.
- Would not require the capital budget/program would not extend beyond the current three-year/six-year minimums.

# Subchapter 5

- Deletes language in N.J.A.C. 5:30-5.2 that permitted municipalities and counties to sequentially number all purchases charged to non-salary line items through pre-printed multiple copy purchase orders rather than through a computerized encumbrance system.
- New subsection (d) of 5:30-5.3, and amended subsections (a)4 and (b) of 5:30-5.4 and 5:30-5.5(b)(2), would require local authorities and fire districts that do not maintain an encumbrance accounting system to maintain a record of all open contracts, including open purchase orders and, for purchases not requiring formal action of the board of commissioners, for the individual approving the contract to consult the list of open contracts in determining whether there are sufficient uncommitted appropriations to provide for the payment.
- Amend N.J.A.C. 5:30-5.7 to:
  - Require all local units, including authorities and fire districts, to maintain a general ledger for all funds instead of just the current fund.
  - Codify guidance in [Local Finance Notice CFO 2003-14](#) concerning the maintenance of general ledger accounting systems, except that all local units, including authorities and fire districts, would now be required to post the totals for all funds to the general ledger on at least a monthly basis.
    - Current guidance states that funds with minimal complexity or few transactions may be done only at the end of the fiscal year.

# Subchapter 6

- Amends N.J.A.C. 5:30-6.1 to:
  - Apply to joint meetings (now known as regional service agencies) the accounting and auditing requirements applicable to municipalities and counties.
  - State that municipal, county, and joint meeting audits may list the most recent available GASB 68 and 75 information, rather than wait for the most current version as GAAP entities must do.
  - Update references to NJ's OMB Circular and federal OMB regulation codifying former Circular A-133.
  - Codify the current incorporation of a solid waste collection district audit into the municipal audit.
- Codifies the current process for submitting an audit to the Division.
- Codifies the process for publishing a synopsis of the audit and corrective action plan, including the governing body's responsibility to adopt a summary schedule of audit findings and, with respect to a single audit, a separate corrective action plan and summary schedule of prior audit findings.
- Codifies the process for an auditor to notify the Division upon the discovery of fraud or illegal acts, including the form of the confidential report.

# Subchapter 7

Amends N.J.A.C. 5:30-7.4 to classify the following municipalities as ineligible for local budget examination:

- Transitional Aid municipalities;
- Municipalities failing to submit to the Division the user-friendly budget corresponding with their previous year's adopted budget;
- If, during the current or prior fiscal year, an individual who does not hold a municipal finance officer certificate is or was serving as a temporary CFO pursuant to N.J.S.A. 40A:9-140.13;
- If, during the current or prior fiscal year, a private entity is or was temporarily fulfilling the duties of a chief municipal finance officer pursuant to N.J.S.A. 40A:9-140.10;
- Municipalities where, in the prior fiscal year, voters approved the sale of a water or sewer system pursuant to N.J.S.A. 40:62-5; and
- If, in the prior fiscal year, the municipality has completed the approval process pursuant to the Water Infrastructure Protection Act (N.J.S.A. 58:30-1 et seq.) for the sale of a water or sewer system.

# Subchapter 8

- Updates regulations concerning surety bond coverage provisions to:
  - Conform with the provisions of P.L. 2013, c. 2 that permit blanket bond coverage for chief financial officers, tax collectors, and municipal court judges and administrators.
  - Establish as mandatory the heretofore recommended surety bond schedule for chief financial officers.
    - Exposure index, from which the bond amount is calculated, is at least 10% of the total revenues of the local unit
  - Amend the exposure index for chief financial officers and tax collectors to include additional categories of revenue handled by those officials.
  - For tax collectors, clarifying that the term “tax duplicate” refers to all tax levies.
- New rule N.J.A.C. 5:30-8.6 would establish a regulatory framework for the hiring of off-duty law enforcement (e.g., road construction, security), including requiring the adoption of a formal policy by the municipality or county and defining permissible administrative fees.
- Amends N.J.A.C. 5:30-8.8 to implement annual reporting for long-term PILOTs separate from the municipal user-friendly budget. The amendments would remove the reporting from the Annual Financial Statement (AFS), which to date has not been implemented, instead making the report stand-alone. Submission would coincide with the AFS submission deadline.
- New rule N.J.A.C. 5:30-8.11 would establish required content and procedures for annual stormwater utility reporting, implementing N.J.S.A. 40A:26B-11.

# Subchapter 8 – N.J.A.C. 5:30-8.2

<u>Exposure Index</u>	<u>Bond Amount</u>	<u>Exposure Index</u>	<u>Bond Amount</u>
<u>0 - 25,000</u>	<u>15,000 – 25,000</u>	<u>4,175,000 – 5,000,000</u>	<u>350,000 – 400,000</u>
<u>25,000 – 125,000</u>	<u>25,000 - 50,000</u>	<u>5,000,000 – 6,075,000</u>	<u>400,000 – 450,000</u>
<u>125,000 – 250,000</u>	<u>50,000 – 75,000</u>	<u>6,075,000 – 7,150,000</u>	<u>450,000 – 500,000</u>
<u>250,000 – 500,000</u>	<u>75,000 – 100,000</u>	<u>7,150,000 – 9,275,000</u>	<u>500,000 – 600,000</u>
<u>500,000 – 750,000</u>	<u>100,000 – 125,000</u>	<u>9,275,000 – 11,425,000</u>	<u>600,000 – 700,000</u>
<u>750,000 – 1,000,000</u>	<u>125,000 – 150,000</u>	<u>11,425,000 – 15,000,000</u>	<u>700,000 – 800,000</u>
<u>1,000,000 – 1,375,000</u>	<u>150,000 – 175,000</u>	<u>15,000,000 – 20,000,000</u>	<u>800,000 – 900,000</u>
<u>1,375,000 – 1,750,000</u>	<u>175,000 – 200,000</u>	<u>20,000,000 – 25,000,000</u>	<u>900,000 – 1,000,000</u>
<u>1,750,000 – 2,125,000</u>	<u>200,000 – 225,000</u>	<u>25,000,000 – 50,000,000</u>	<u>1,000,000 – 1,250,000</u>
<u>2,125,000 – 2,500,000</u>	<u>225,000 – 250,000</u>	<u>50,000,000 – 87,500,000</u>	<u>1,250,000 – 1,500,000</u>
<u>2,500,000 – 3,325,000</u>	<u>250,000 – 300,000</u>	<u>87,500,000 – 125,000,000</u>	<u>1,500,000 – 1,750,000</u>
<u>3,325,000 – 4,175,000</u>	<u>300,000 – 350,000</u>		

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

Codifies and builds upon guidance in Local Finance Notice CFO-2000-14

- Off-duty employment - work performed on behalf of an outside entity or individual performed outside of a law enforcement officer's regular shift or overtime (Examples: road project, event security)
- Prime goals of regulation:
  - Require municipalities and counties to adopt formal policies for employment of off-duty law enforcement;
  - Limit a local unit's ability to charge over and above the cost of providing off-duty law enforcement to an outside entity or individual;
  - Justification of fees charged to outside entities and individuals.
- Any payment by the outside entity or individual in connection with employing off-duty law enforcement must be remitted directly to the local unit.
- Rates/fees charged by municipality or county must be established by ordinance or resolution. shall not incorporate local unit costs other than those directly attributable to the provision of off-duty law enforcement officers for the project or event.
  - Hourly compensation may be governed by labor agreement.

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

Codifies and builds upon guidance in Local Finance Notice CFO-2000-14

- Rates/fees charged by local unit would be limited to the following categories:
  - Personnel
  - Administrative
  - Vehicle
  - Equipment; and
  - Other costs.
- Local unit is not required to charge for each of the above categories.
- Types of charges expressly prohibited under one category may not be placed under another category.

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

## Personnel Category – Permitted Costs

- Hourly compensation paid to off-duty law enforcement officers;
- Payroll taxes attributable to the off-duty employment of law enforcement officers;
- Additional liability insurance.

Cost of pension benefits, health benefits, and other fringe benefits that are part of base salary and employment shall be excluded from personnel costs charged to an outside entity or individual

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

## Administrative Category – Permitted Costs

- Scheduling of officers for off-duty employment;
- Maintenance of time records;
- Payroll processing; and
- Billing.

A contracting unit shall charge only up to the cost of hourly compensation for the lowest paid employee or employees that can efficiently perform the above-referenced tasks.

- Charges for staff may also include the prorated cost of payroll taxes and employer contribution toward worker's compensation insurance, pension benefits, health benefits, and other fringe benefits.

If a third-party firm administers one or more of the above administrative tasks, local unit may only incorporate the amount charged by third-party provider for performing the task.

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

## Vehicle Category – Permitted Costs

- Vehicle charge shall not exceed the cost of operating the vehicle during the off-duty assignment, together with travel to and from the assignment.
- If the charge for use of a law enforcement vehicle exceeds the per-hour or per-mile rate, as applicable, established for police automobiles or motorcycles by the most recent FEMA Schedule of Equipment Rates for reimbursement-eligible equipment costs pursuant to the Stafford Act (42 U.S.C. §§ 5121, et seq.), a written explanation and detailed calculation justifying the rate shall be provided with the advance written estimate.

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

## Advance Written Estimate

- In advance of the police-related activities being performed by off-duty law enforcement, the outside entity or individual shall pay to the local unit the estimated cost of the police-related activities.
- If a third-party firm administers the local unit's program, the local unit may permit the third-party to receive the estimated payment from the outside entity or individual, which the third-party must then pay over to the local unit in advance of the police-related activities being performed.
- Local unit shall issue a written itemized estimate to the outside entity or individual.
- Items charged pursuant to the "equipment" and "other costs" categories must be necessary to carry out the duties associated with the off-duty employment, and shall be specifically itemized and justified in the estimate.

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

- If a contractor will be utilizing off-duty law enforcement officers for purposes of traffic safety in performing a contract awarded by the local unit, the cost of employing off-duty law enforcement may be charged to the capital ordinance, grant, or other appropriation.
- A trust fund must be established pursuant to N.J.A.C. 5:30-3.3(c)5, within which receipts from outside entities and individuals employing off-duty law enforcement shall be deposited.
- A local unit cannot pay law enforcement officers for off-duty employment, along with any staff administering such employment, through the normal salary and wage budget line item, with the funds paid by the outside entity or individual serving to reimburse the salary and wage budget line item.

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

- Written statement must be issued after off-duty employment activities performed.
  - Law enforcement officers assigned to project;
  - Itemized by category, with further breakdown of component costs for each category;
  - Any outstanding balance must be included with the statement, which shall also include any interest and penalties for which the outside entity or individual would be liable in the event of late payment.

# N.J.A.C. 5:30-8.6 (Off-Duty Law Enforcement)

- Local unit may require outside entities and individuals regularly employing off-duty law enforcement officers to maintain a minimum trust fund balance equal to the average amount paid to assigned off-duty law enforcement officers within a specified time period.
  - May cease making off-duty law enforcement officers available for police-related activities until such time as the outside entity or individual replenishes the minimum balance.
- When a minimum trust fund balance is not being required, any monies in the trust fund that exceed the cost of the police-related activities for an individual assignment or project shall be returned to the outside individual or entity within 30 days after conclusion of the assignment or project.

# N.J.A.C. 5:30-8.11 (Stormwater Utility Report)

- Any local unit that establishes a stormwater utility pursuant to N.J.S.A. 40A:26B-1 et seq., shall submit, concurrent with the adoption of the local unit's annual budget, an annual stormwater utility report to both DLGS and DEP.
- The stormwater utility report shall contain the following information for the local unit's prior and current budget years:
  - Service Area of the utility;
  - Utility fee schedule, other charges and credits, method of calculating rate structure (individual, tiered, uniform flat fee);
  - Billing frequency;

# N.J.A.C. 5:30-8.11 (Stormwater Utility Report)

- Required content (continued):
  - Whether or not the local unit directly bills tenants;
  - Number of properties subject to stormwater fees and other charges;
  - Total realized and anticipated revenues from stormwater fees & other charges;
  - Number of properties granted credits or exemptions from any fees or charges broken down by land use type (e.g. residential, commercial, industrial);
  - Credits granted to properties implementing stormwater management systems, best practices, and operating and maintaining on-site green infrastructure to control stormwater runoff.

# N.J.A.C. 5:30-8.11 (Stormwater Utility Report)

- Required content (continued):
  - FCOA codes used for stormwater utility-related revenues and appropriations in the local unit's budget;
  - All capital projects listed in the capital budget and program related to stormwater management and mitigation;
  - Status of an asset management plan for stormwater infrastructure;
  - Methods of education and outreach;
  - The percentage and amount of revenues from fees and other charges appropriated and spent on:
    - Establishing the stormwater utility;
    - Administrative support;
    - Capital expenditures; and
    - Actions required by a State Pollutant Discharge Elimination System Permit.

# N.J.A.C. 5:30-8.11 (Stormwater Utility Report)

For prior budget year, report shall disclose:

- A list of all fully implemented stormwater capital projects;
- Broken down by land use type, the number of properties for which tax liens attributable to delinquent stormwater charges were sold, the number of properties for which delinquent stormwater charges remained unsold at tax sale and were struck off to the municipality, and the average arrearage amount.

The stormwater utility report would be submitted through FAST

# Subchapters 9 & 9A

## Subchapter 9

Would make various updates to reflect Section 9 of P.L. 2020, c. 34, which amended the Government Electronic Payment Acceptance Act (N.J.S.A. 40A:5-43 to 47) to permit local units to accept:

- Internet-based transfer of funds through an Internet-based payment system (defined as an “online funds transfer”); and
- Funds transfers through a service accepting payments made in-person, by any method, which then performs an electronic funds transfer to the payee (defined as an “in-person funds transfer”). In-person funds transfers are offered by a variety of retail establishments (including check-cashing establishments).
- Funds must be deposited directly into a local government’s GUDPA-protected account.

## Subchapter 9A

Proposed amendments to N.J.A.C. 5:30-9A.6 would clarify this provision’s relationship to N.J.S.A. 40A:5-16.b, which establishes the general requirement that an officer or duly designated employee of the local unit certify that goods or services have been received prior to the local unit making payment

Would further clarify that the certification requirement at N.J.S.A. 40A:5-16.b applies absent another statute or a Board regulation expressly authorizing advance payment.

# Subchapter 10 (Municipalities under State Supervision)

- For a municipality's eligibility to be placed under State Supervision, would define a "default" on municipal debt obligations as failure to pay for whatever reason, including failure to make funds on-hand available for paying debt service.
- Would further define the Director's authority to order a municipality under State Supervision to authorize or make disbursements in accordance with the adopted budget, or any temporary or emergency appropriations adopted by the Board or by the governing body pursuant to N.J.S.A. 40A:4-19, 19.1, or 20, as applicable, and make such disbursements directly if the municipality fails to do so.
- Would codify the authority granted to a fiscal control officer appointed by the Board to oversee a municipality under State Supervision, along with the Board's authority to appoint a fiscal control officer, should the municipality fail to select from one of the three names presented by the Board, and the procedures for terminating a fiscal control officer.

# Subchapter 15 (Accumulated Absences)

- Updates to reflect various statutes pertaining to accumulated absence liability and codify guidance in [LFN-2008-10](#).
- Would apply the provisions of Subchapter 15 to joint meetings/regional service agencies.
- Would amend N.J.A.C. 5:30-15.3 to:
  - Require a more detailed breakdown of accumulated absence liability on the introduced/adopted budget.
  - For municipalities, require the accumulated absence liability to be included only in the User-Friendly Budget (UFB) section of the introduced/adopted budget, but require the UFB accumulated absence page for the adopted budget to be submitted to the auditor.
- Would amend N.J.A.C. 5:30-15.4 to require documentation of an employee's hire date and the amount of accrued absence time before compensation can be paid out to an employee.

# Subchapter 15 (Accumulated Absences)

- New rule N.J.A.C. 5:30-15.10 would require, as part of the annual audit, the auditor to undertake sample testing of the local unit's compensated absence liability, if any, using the following procedures:
  - Inspecting the budget's accumulated absence data and employee personnel records to:
    - confirm whether those records support # of hours or days of accumulated absence recorded for the employee;
    - determine whether the employee is subject to the provisions of P.L. 2007, c. 92 or P.L. 2010, c. 3 pertaining to accumulated or compensated absence.
  - Confirm that the dollar value of compensated absence recorded for the employee is authorized by a labor contract, individual employment agreement, or an ordinance or resolution as appropriate to the local unit.
  - If the employee is subject to the provisions of P.L. 2007, c. 92 or P.L. 2010, c. 3 pertaining to accumulated or compensated absence, confirm that the recorded dollar value does not exceed that authorized pursuant to law.

# Subchapters 16 & 17

## Subchapter 16

Would add the following officials to the list of those that must register for GovConnect:

- Business administrators and municipal managers;
- County administrators and managers;
- Individuals appointed by governing body to serve as the local unit's qualified purchasing agent (QPA);
- Individuals appointed by governing body to serve as the local unit's Certified Public Works Manager (CPWM).

## Subchapter 17

- Would amend N.J.A.C. 5:30-17.1 (Purpose) and N.J.A.C. 5:30-17.2 (Definitions) to further clarify that no local unit or school district may utilize a third-party disbursement service for a purpose not expressly authorized by the Board.
- Would update N.J.A.C. 5:30-17.5 and N.J.A.C. 5:30-17.6 to reference latest auditing attestation standard for third-party disbursement service financial controls.

# Resources

- Local Finance Notice 2023-07:  
<https://www.nj.gov/dca/divisions/dlgs/lfns/23/2023-07.pdf>
- Proposed Chapter Readoption w/ Amendments & New Rules:  
[https://www.nj.gov/dca/divisions/dlgs/resources/rules\\_reg.html](https://www.nj.gov/dca/divisions/dlgs/resources/rules_reg.html)
- DEP Stormwater Utility Guidance  
[https://www.nj.gov/dep/dwq/SWU\\_stormwaterutility.html](https://www.nj.gov/dep/dwq/SWU_stormwaterutility.html)