

52. 2715-46

LEGISLATIVE HISTORY CHECKLIST

NJSA 52:27B-46

Laws of 1977 Chapter 158

(Reports By Div. Of Budget & Accounting)

BILL No. S1336

Sponsor(s) Merlino and Cafiero

Date Introduced April 5, 1976

Committee: Assembly Appropriations

Senate Revenue, Finance & Appropriations

Amended during passage Yes ~~No~~

Amendments during passage denoted by asterisks

Date of passage: Assembly April 18, 1977

Senate ~~May 24, 1976~~

Date of approval July 14, 1977

Following statements are attached if available:

Sponsor statement Yes ~~No~~

Committee Statement: Assembly Yes ~~No~~

Senate ~~Yes~~ No

Fiscal Note ~~Yes~~ No

Veto message ~~Yes~~ No

Message on signing ~~Yes~~ No

Following were printed:

Reports ~~Yes~~ No

Hearings ~~Yes~~ No

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CHAPTER 158 LAWS OF N. J. 1977

APPROVED 7-14-77

[OFFICIAL COPY REPRINT]

SENATE, No. 1338

STATE OF NEW JERSEY

INTRODUCED APRIL 5, 1976

By Senators MERLINO and CAFIERO

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the preparation of certain fiscal reports by the Director of the Division of Budget and Accounting and amending section 37 of article 3 of P. L. 1944, c. 112.

1 BE IT ENACTED *by the Senate and General Assembly of the State*
2 *of New Jersey:*

1 1. Section 37 of article 3 of P. L. 1944, c. 112 (C. 52:27B-46) is
2 amended to read as follows:

3 37. The **[commissioner]** *Director of the Division of Budget and*
4 *Accounting* shall prepare, within **[30 days after the end of each**
5 **month,]** *60 days following December 31 and 90 days following the*
6 *last day in which annual appropriations are available for expendi-*
7 *ture during each fiscal year, a complete ****[statement]** ****report*******
7A *showing:*

8 a. Balance sheet of all assets and liabilities for all State funds.

9 b. Statement of ****General State Fund**** accrued revenues as
10 compared with anticipated revenues.

11 c. Summary ****[statement]** ****report of the General State****
12 ***Fund***** showing the condition of the appropriations, which shall
13 reflect the original appropriation, supplemental appropriations,
14 *****appropriated revenue, rcappropriations,***** transfers to and from,
14A allotments from the emergency fund and expenditures made against
14B such appropriations.

15 d. Such other information as he may deem necessary and proper.

16 Such statement, certified by the **[commissioner,]** *director*, shall
17 be transmitted forthwith to the Governor, and shall be and remain
18 a public document on file in the office of the **[commissioner,]**
19 *director*, subject to inspection by any citizen of the State, who shall

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

20 have the right to make or obtain copies thereof under such reason-
21 able regulations as the **[commissioner]** *director* may prescribe.
22 Copies of said statement shall be transmitted at the same time to
23 the President of the Senate, the Speaker of the **[House of]** *General*
24 *Assembly*, the chairman of the respective appropriation commit-
25 tees, the State Treasurer and the State Auditor. **In addition the*
26 *director shall prepare a summarized monthly report **of the*
27 *General State Fund** no later than 30 days following the end of*
28 ***[the]** **each** month which shall reflect the accrued revenues*
29 *as compared with anticipated revenues, **[and which]** **itemized*
30 *by revenue source for major taxes, by department for miscellaneous*
31 *revenues, by department for major sources of Federal aid budgeted*
32 *and with information on income to the General State Fund from*
33 *the major dedicated and trust funds. The report** shall reflect the*
34 *condition of the **[appopriations]** **appropriations** and other*
35 *such data which the director shall determine.* *[In addition such*
36 *other interim reports or specialized statements may be prepared*
37 *as the director shall determine.]**

1 2. This act shall take effect immediately.

SENATE, No. 1338

STATE OF NEW JERSEY

INTRODUCED APRIL 5, 1976

By Senators MERLINO and CAFIERO

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2 amended to read as follows:

3 37. The **commissioner** *Director of the Division of Budget and*
4 *Accounting* shall prepare, within **30 days** after the end of each
5 month, **60 days** following December 31 and 90 days following the
6 last day in which annual appropriations are available for expendi-
7 ture during each fiscal year, a complete statement showing:

8 a. Balance sheet of all assets and liabilities for all State funds.

9 b. Statement of accrued revenues as compared with anticipated
10 revenues.

11 c. Summary statement showing the condition of the appropria-
12 tions, which shall reflect the original appropriation, supplemental
13 appropriations, transfers to and from, allotments from the emer-
14 gency fund and expenditures made against such appropriations.

15 d. Such other information as he may deem necessary and proper.

16 Such statement, certified by the **commissioner,** *director*, shall
17 be transmitted forthwith to the Governor, and shall be and remain
18 a public document on file in the office of the **commissioner,**
19 *director*, subject to inspection by any citizen of the State, who shall
20 have the right to make or obtain copies thereof under such reason-
21 able regulations as the **commissioner** *director* may prescribe.

22 Copies of said statement shall be transmitted at the same time to
23 the President of the Senate, the Speaker of the **House of** *General*
24 *Assembly*, the chairman of the respective appropriation commit-

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill
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25 tees, the State Treasurer and the State Auditor. *In addition such*
26 *other interim reports or specialized statements may be prepared as*
27 *the director shall determine.*

1 2. This act shall take effect immediately.

STATEMENT

The Director of the Division of Budget and Accounting is presently required to prepare and distribute monthly fiscal reports. The present monthly report is prepared manually and is not available until approximately 60 days after the close of the accounting period, precluding use of the monthly report as a management tool. Agencies do, however, receive weekly and monthly computerized reports indicating the status of their appropriations and complete details of all financial transactions. Management decisions can be, and are, based on these reports. The monthly reports, therefore, no longer serve the purpose for which they were originally intended when mandated in 1944.

This legislation provides that the Director of the Division of Budget and Accounting prepare semiannual reports, at the end of the fiscal and calendar years. This change more closely parallels modern practice in most private, industrial and commercial organizations which normally publish only annual reports.

ASSEMBLY APPROPRIATIONS COMMITTEE

STATEMENT TO

SENATE, No. 1338

with Assembly committee amendments

STATE OF NEW JERSEY

DATED: JUNE 14, 1976

This bill amends existing law by requiring that fiscal reports be prepared semi-annually rather than monthly. The two reports would have to be prepared no later than 60 days following December 31, and 90 days following the last day in which annual appropriations are available for expenditure during each fiscal year.

It is further stated that the Director of the Division of Budget and Accounting shall prepare monthly summaries no later than 30 days following the end of each month.

ASSEMBLY COMMITTEE AMENDMENTS TO

SENATE, No. 1338

STATE OF NEW JERSEY

ADOPTED JUNE 14, 1976

Amend page 2, section 1, line 25, after "State Auditor.", insert "In addition the director shall prepare a summarized monthly report no later than 30 days following the end of the month which shall reflect the accrued revenues as compared with anticipated revenues, and which shall reflect the condition of the appropriations and other such data which the director shall determine."

Amend page 2, section 1, line 25, omit "In addition such".

Amend page 2, section 1, lines 26-27, omit in their entirety.

[SECOND ASSEMBLY REPRINT]

SENATE, No. 1338

with Assembly committee amendments adopted June 14, 1976 and
Assembly amendments adopted November 9, 1976

STATE OF NEW JERSEY

INTRODUCED APRIL 5, 1976

By Senators MERLINO and CAFIERO

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the preparation of certain fiscal reports by the
Director of the Division of Budget and Accounting and amending
section 37 of article 3 of P. L. 1944, c. 112.

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3 37. The **[commissioner]** *Director of the Division of Budget and*
4 *Accounting* shall prepare, within **[30 days after the end of each**
5 **month,]** *60 days following December 31 and 90 days following the*
6 *last day in which annual appropriations are available for expendi-*
7 *ture during each fiscal year, a complete ****[statement]** ****report*******
7A *showing:*

8 a. Balance sheet of all assets and liabilities for all State funds.

9 b. Statement of ***General State Fund*** accrued revenues as
10 compared with anticipated revenues.

11 c. Summary ****[statement]** ****report of the General State****
12 ***Fund***** showing the condition of the appropriations, which shall
13 reflect the original appropriation, supplemental appropriations,
14 ***appropriated revenue, reappropriations,*** transfers to and from,
14A allotments from the emergency fund and expenditures made against
14B such appropriations.

15 d. Such other information as he may deem necessary and proper.

16 Such statement, certified by the **[commissioner,]** *director*, shall
17 be transmitted forthwith to the Governor, and shall be and remain
18 a public document on file in the office of the **[commissioner,]**
19 *director*, subject to inspection by any citizen of the State, who shall

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is not enacted and is intended to be omitted in the law.

20 have the right to make or obtain copies thereof under such reason-
21 able regulations as the [commissioner] director may prescribe.
22 Copies of said statement shall be transmitted at the same time to
23 the President of the Senate, the Speaker of the [House of] General
24 Assembly, the chairman of the respective appropriation commit-
25 tees, the State Treasurer and the State Auditor. **In addition the*
26 *director shall prepare a summarized monthly report **of the*
27 *General State Fund** no later than 30 days following the end of*
28 ***[the]** **each** month which shall reflect the accrued revenues*
29 *as compared with anticipated revenues, **[and which]** **itemized*
30 *by revenue source for major taxes, by department for miscellaneous*
31 *revenues, by department for major sources of Federal aid budgeted*
32 *and with information on income to the General State Fund from*
33 *the major dedicated and trust funds. The report** shall reflect the*
34 *condition of the **[appopriations]** **appropriations** and other*
35 *such data which the director shall determine.* **[In addition such*
36 *other interim reports or specialized statements may be prepared*
37 *as the director shall determine.]**

1 2. This act shall take effect immediately.

[ASSEMBLY REPRINT]

SENATE, No. 1338

with Assembly committee amendments adopted June 14, 1976

STATE OF NEW JERSEY

INTRODUCED APRIL 5, 1976

By Senators MERLINO and CAFIERO

Referred to Committee on Revenue, Finance and Appropriations

AN ACT concerning the preparation of certain fiscal reports by the Director of the Division of Budget and Accounting and amending section 37 of article 3 of P. L. 1944, c. 112.

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5 *month,* **60** *days following December 31 and 90 days following the*
6 *last day in which annual appropriations are available for expendi-*
7 *ture during each fiscal year, a complete statement showing:*

8 a. Balance sheet of all assets and liabilities for all State funds.

9 b. Statement of accrued revenues as compared with anticipated
10 revenues.

11 c. Summary statement showing the condition of the appropria-
12 tions, which shall reflect the original appropriation, supplemental
13 appropriations, transfers to and from, allotments from the emer-
14 gency fund and expenditures made against such appropriations.

15 d. Such other information as he may deem necessary and proper.

16 Such statement, certified by the **commissioner,** *director,* shall
17 be transmitted forthwith to the Governor, and shall be and remain
18 a public document on file in the office of the **commissioner,**
19 *director,* subject to inspection by any citizen of the State, who shall
20 have the right to make or obtain copies thereof under such reason-
21 able regulations as the **commissioner** *director* may prescribe.
22 Copies of said statement shall be transmitted at the same time to
23 the President of the Senate, the Speaker of the **House of** *General*

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

24 Assembly, the chairman of the respective appropriation commit-
25 tees, the State Treasurer and the State Auditor. **In addition the*
25A *director shall prepare a summarized monthly report no later than*
25B *30 days following the end of the month which shall reflect the*
25C *accrued revenues as compared with anticipated revenues, and which*
25D *shall reflect the condition of the appopriations and other such data*
25E *which the director shall determine.** ***[In addition such other**
26 *interim reports or specialized statements may be prepared as the*
27 *director shall determine.]**

1 2. This act shall take effect immediately.

ASSEMBLY AMENDMENTS TO
SENATE, No. 1338
[ASSEMBLY REPRINT]

—◆—
STATE OF NEW JERSEY
—◆—

ADOPTED NOVEMBER 9, 1976

Amend page 1, section 1, line 7, omit "statement", insert "report".

Amend page 1, section 1, line 9, after "Statement of", insert "General State Fund".

Amend page 1, section 1, line 11, omit "statement", insert "report of the General State Fund".

Amend page 1, section 1, line 13, after "appropriations," insert "appropriated revenue, reappropriations,".

Amend page 2, section 1, line 25a, after "report", insert "of the General State Fund".

Amend page 2, section 1, line 25b, after "the end of", omit "the", insert "each".

Amend page 2, section 1, line 25c, omit "and which", insert "itemized by revenue source for major taxes, by department for miscellaneous revenues, by department for major sources of Federal aid budgeted and with information on income to the General State Fund from the major dedicated and trust funds. The report".

Amend page 2, section 1, line 25d, omit "appopriations", insert "appropriations".

JULY 14, 1977

FOR FURTHER INFORMATION

FOR IMMEDIATE RELEASE

ANNE BURNS

Governor Brendan Byrne today signed into law the following bills:

S-865 sponsored by Senator Alfred N. Beadleston, D-Monmouth, which requires deeds which transfer real property to include the lot and block number or the account number of that property.

The bill is intended to provide continuity of the property inventory kept by the municipal tax assessor.

S-1338 sponsored by Senator Joseph P. Merlino, D-Mercer, which requires the Director of the Division of Budgeting and Accounting to prepare semi-annual reports and summarized monthly reports.

Prior to this legislation, the Director of the Division was required to prepare and distribute monthly fiscal reports. The monthly reports were prepared manually and were not available until approximately 60 days after the close of the accounting period. This limited their use as a management tool.

S-1670 sponsored by Senator Anne C. Martindell, D-Mercer, which updates and revises the law relating to the keeping of bees and the control of bee diseases.

This increases the level of fines for violations of the law and establishes a procedure for the disposition of abandoned beehives.

A-1878 sponsored by Assemblyman Michael F. Adubato, D-Essex, which allows certain people in the classified civil service to receive a promotion while on a leave of absence to fill an elective public office.

The bill allows any county, municipal or school district civil service employee who is given a leave of absence to fill an elective public office to:

- (1) take a promotional appointment if he had taken an exam prior to taking the leave of absence and is on the eligible list; and
- (2) to receive and accept a promotion while on leave and return to employment in his promoted capacity as long as he completes a working test period in his new position.