



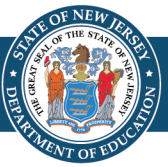
# New Jersey Department of Education



## Chapter 23A Readoption with Amendments

Division of Finance and Business Services

October 2, 2024





# Overview of N.J.A.C. 6A:23A



Fiscal accountability rules for school districts, charter schools, renaissance schools, and Approved Private Schools for Students with Disabilities (APSSDs) ensure that public funds for education are spent responsibly.

The chapter expires October 3, 2024, and is divided into two halves.

## Subchapters 1–15

- Commissioner's Regulations
- Not subject to State Board Approval
- Required 3 public hearings prior to adoption

## Subchapters 16–22

- State Board Regulations
- Do not include definitions for 23A (1.2)
- The two halves will be adopted at the same time.

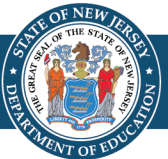




# Overview of Amendments in 16–22 (State Board Rules)



1. Update terminology, titles, and gendered language;
2. Replace or remove outdated references to statute and code;
3. Implement enacted legislation;
4. Small changes for clarification or technical corrections; and
5. Five substantive changes (listed on the next slide).



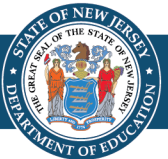


# Amendments in Subchapters 16-17



The Department included five substantive changes that fall within subchapters 16 and 17:

1. Specify that a board resolution is required to expand the chart of accounts beyond the minimum and the budgetary and over expenditure controls must be followed. N.J.A.C. 6A:23A-16.2(f)
2. Require a school district to maintain the same level of insurance coverage when the position of Treasurer is eliminated and its functions are delegated to another person. N.J.A.C. 6A:23A-16.4(d)
3. Provide Commissioner discretion, in addition to using objective criteria, in determining when districts must submit financial reports to the county office. N.J.A.C. 6A:23A-16.10(c)4iii
4. Clarify rules about Student Activity Funds, including the definition, required policies, and timeline for the expenditure of funds. N.J.A.C. 6A:23A-16.12(a)
5. Requires that a district choosing to change its tuition certification method for the subsequent year must provide written notice to the Department by March 1. N.J.A.C. 6A:23A-17.1(d)





## Agency-Initiated Changes at Adoption (1 and 2 of 3)



The Department found three additional changes were needed.

1. At N.J.A.C. 6A:23A-16.2(d)2, the Department changed “grants” to “grant” to make the sentence grammatically correct.
2. At N.J.A.C. 6A:23A-22.11(a)1, the Department added “renaissance school project boards of education” to clarify that the rule applies to renaissance school project boards of trustees in addition to charter school boards of trustees, and to be consistent with other changes proposed throughout the rulemaking.



## Agency-Initiated Changes at Adoption (3 of 3)



3. The Department chose not to adopt the new rule proposed at N.J.A.C. 6A:23A-16.10(g), which would have set forth rules if the procedures at N.J.A.C. 6A:23A-16.10(b) result in corrective action that is not sufficient to avoid a deficit on a budgetary basis or to correct an actual fund deficit on a budgetary basis. Upon further legal review, the Department has determined that the proposed new rule exceeds the Department's statutory authority.





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