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SENATE BILL 181

42ND LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1996

INTRODUCED BY

CYNTHIA NAVA

FOR THE LEGISLATIVE EDUCATION STUDY COMMITTEE

AN ACT

RELATING TO PUBLIC SCHOOLS; REQUIRING THE STATE DEPARTMENT OF PUBLIC EDUCATION TO ENACT PROCEDURES TO ENSURE THAT SCHOOL DISTRICTS COMPLY WITH ACCOUNTING AND BUDGETING REGULATIONS; DIRECTING THE STATE DEPARTMENT OF PUBLIC EDUCATION TO ENACT REGULATIONS REQUIRING SCHOOL DISTRICTS TO SUBMIT ANNUAL ACCOUNTING AND BUDGETING REPORTS; AMENDING THE PUBLIC SCHOOL CODE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 22-8-5 NMSA 1978 (being Laws 1967, Chapter 16, Section 59, as amended) is amended to read:

"22-8-5. MANUAL OF ACCOUNTING AND BUDGETING. --

A. The department shall compile and publish a manual prescribing detailed regulations for a uniform system of accounting and budgeting of funds for all public schools and

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1 school districts of the state. The manual of regulations and  
2 any revision or amendments there to shall become effective only  
3 upon approval by the state board [~~of education~~] and the  
4 legislative finance committee, filing with the state records  
5 center and publication. A copy shall also be filed with the  
6 department of finance and administration.

7 B. All public schools and school districts shall  
8 comply with the regulations prescribed in the manual of  
9 accounting and budgeting and shall, upon request, submit  
10 additional reports concerning finances to the department. In  
11 addition, upon request, all public schools and school districts  
12 shall file reports with the department containing pertinent  
13 details regarding applications for federal money or federal  
14 grants-in-aid or regarding federal money or federal grants-in-  
15 aid received, including but not limited to details of programs,  
16 matching funds, personnel requirements, salary provisions and  
17 program numbers, as indicated in the catalog of federal domestic  
18 assistance, of the federal funds applied for and of those  
19 received.

20 C. The department shall develop procedures for  
21 ensuring that local school districts comply with the regulations  
22 prescribed in the manual of accounting and budgeting. The  
23 department shall require local school districts to submit  
24 annually a report on the district's internal control policies  
25 and procedures. The report shall be submitted with each budget

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1 request required pursuant to Section 22-8-12.1 NMSA 1978.  
2 include information on the internal control structure for all  
3 school district transactions and specify the individuals  
4 involved in the accounting and budgeting process during the  
5 accounting cycle.

6 [C.] D. Upon request by the department of finance  
7 and administration, the legislative finance committee or the  
8 legislative education study committee, the [state] department  
9 [of public education] shall timely furnish information and data  
10 obtained from public schools and school districts pursuant to  
11 Subsection B of this section. "

1 FORTY- SECOND LEGISLATURE  
2 SECOND SESSION, 1996  
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5  
6 FEBRUARY 9, 1996  
7

8 Mr. President:

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10 Your COMMITTEES' COMMITTEE, to whom has been referred  
11

12 SENATE BILL 181  
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14  
15 has had it under consideration and finds same to be GERMANE, PURSUANT  
16 TO SENATE EXECUTIVE MESSAGE NUMBER 13, and thence referred to the  
17 SENATE EDUCATION COMMITTEE.  
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19 Respectfully submitted,  
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25 \_\_\_\_\_  
SENATOR MANNY M. ARAGON, Chairman

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_

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(Chief Clerk)

(Chief Clerk)

Date \_\_\_\_\_

S0181CC1

1 FORTY-SECOND LEGISLATURE

2 SECOND SESSION, 1996

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5  
6 February 10, 1996

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8 Mr. President:

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10 Your EDUCATION COMMITTEE, to whom has been referred

11  
12 SENATE BILL 181

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14 has had it under consideration and reports same with recommendation that  
15 it DO PASS.  
16

17  
18 Respectfully submitted,

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23 Carlos R. Cisneros, Chairman  
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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_

(Chief Clerk)

(Chief Clerk)

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Date \_\_\_\_\_

The roll call vote was 6 For 0 Against

Yes: 6

No: 0

Excused: Carraro, Duran, Lyons, Scott

Absent: None

**S0181ED1**

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FORTY-SECOND LEGISLATURE

SECOND SESSION

February 11, 1996

SENATE FLOOR AMENDMENT number \_\_\_\_\_ to SENATE BILL 181

Amendment sponsored by Senator Cynthia Nava

1. On page 3, line 6, after the period insert "Additionally, prior to the approval of temporary budgets, the department shall advise each local school district and the state auditor of the minimum requirements for independent school district audits for the ensuing fiscal year."

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Cynthia Nava



FORTY-FIRST LEGISLATURE  
SECOND SESSION

SB 181

Page 9

Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

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**State of New Mexico**  
**House of Representatives**

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**FORTY-SECOND LEGISLATURE**  
**SECOND SESSION, 1996**

February 14, 1996

Mr. Speaker:

Your EDUCATION COMMITTEE, to whom has been referred

SENATE BILL 181, as amended

has had it under consideration and reports same with  
recommendation that it DO PASS.

Respectfully submitted,

\_\_\_\_\_  
Samuel F. Vigil, Chairman

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FORTY-SECOND LEGISLATURE  
SECOND SESSION, 1996

HEC/SB 181

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Adopted \_\_\_\_\_ Not Adopted \_\_\_\_\_  
(Chief Clerk) (Chief Clerk)

Date \_\_\_\_\_

The roll call vote was 7 For 0 Against

Yes: 7

Excused: Dolliver, Nicely, Weeks, SM Williams, Wright

Absent: None

S0181EC1

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