

INTER-DEPARTMENTAL ACCOUNTS

SUMMARY  
(amounts expressed in thousands)

-----Year Ending June 30, 1987-----						-----Year Ending June 30, 1989-----		
Orig. & (S)Supple- mental	Reapp. & (R)Rec	Transfers (E) Emer- gencies	Total Avai lable	Expended		1988 Adjusted Approp	Requested	Recom- mended
83,872	7,332	3,802	95,006	93,779	General Government Services	104,800	130,600	113,000
4,050	3,615	---	7,665	700	Property Rentals	4,550	24,213	24,213
570,763	5,500	---	576,263	575,804	Insurance and Other Services	653,750	777,786	774,286
5,525	4,818	-1,028	9,315	2,915	Employee Benefits	5,475	10,475	10,475
159,900	1,000	-154,999	5,901	3,498	State Contingency Fund	500	145,500	145,500
					Salary and Other Benefits			
824,110	22,265	-152,225	694,150	676,696	Total Appropriation, Inter- Departmental Accounts	769,075	1,088,574	1,067,474

94. INTER-DEPARTMENTAL ACCOUNTS  
70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
74. GENERAL GOVERNMENT SERVICES

OBJECTIVES

1. To provide pooled funds for the costs of certain services which are managed centrally for or on behalf of all agencies of State government.
2. To provide pooled contingency reserve funds to cover certain emergency situations and probable cost increases for various utilities and common services which cannot be predicted with reasonable certainty.
3. To provide pooled funds for salary adjustments and other salary and compensation benefits for State employees.

Program Classifications

01. Property Rentals--Provides for payment by the Department of the Treasury of rents for office space and other premises for State agencies, except the Legislature, whose operations are financed from the General Fund appropriations. This account also functions as a clearing account for payment of rents for agencies financed from other than General Fund sources, which amounts are shown as a deduction from the gross rent recommendation.
02. Insurance and Other Services--Provides funds to cover the State's liability in tort and its statutory duty to indemnify its employees for adverse judgments in all instances where the State does not carry insurance, and to cover the premium for the State's Excess Liability Insurance Master Policy to protect against large losses, and the self-insurance funds to pay losses which fall within the deductible areas of property insurance coverage and other insurance claims.
03. Employee Benefits--Provides pension funds for the following classes of employees: (1) Heath Act pensioners (RS43:5-1 et seq.), consisting of persons employed by the State as of January, 1921; (2) Veterans' Act pensioners (RS43:4-1 et seq.); (3) miscellaneous special pension acts, in accordance with various laws of the State authorizing payments to designated individuals; (4) Annuity for Widows of Governors (RS 43:8-2); (5) Judicial pensioners (C43:6-6.4 et seq.); (6) Prison officers (C43:7-7 et seq.) whose funds are administered by a commission of five members including an appointee of the Governor, and the State Treasurer; public employees (C43:15A-1 et seq.), whose funds are administered by a board of nine trustees, including municipal and county representation, two appointees of the Governor, and the State Treasurer; State Police (C53:5A-1 et seq.), whose funds are administered by a board of five trustees including two active members of the system, two appointees of the Governor, and the State Treasurer, ex officio; benefit payments for non-contributory insurance on a policy of group insurance covering the lives of employees of the State and other participating employers in the employees' retirement system (C43:15A-1 et seq.); State's share of Social Security Tax (C43:22-1 et seq.); Pension Increase Act (C3:3B-1 et seq.) provides increases in benefits payable to members of State retirement systems; and pension and the non-contributory group life insurance benefit payments to be made by the State on behalf of those members of the Teachers' Pension and Annuity Fund, not employees of school districts, employed by the State Department of Education, the Department of Higher Education and by public institutions of higher education in the State. Funds are also provided for the employer's share of health benefits charges for State employees enrolled in the public and school employees' health benefits program. Under C52:14-17.25 et seq., the administration of this program was transferred to the Division of Pensions.

Alternate retirement programs were established (NJS18A:64C-11.1, NJS18A:65-74 and C18A:66-130), for faculty members at the University of Medicine and Dentistry of New Jersey; Rutgers, The State University, and New Jersey Institute of Technology. The employer contribution to this program is included in this budget.

All individuals in the employ of the State of New Jersey or an instrumentality of the State, with respect to service performed after December 31, 1971 for a hospital or institution of higher education became covered under the unemployment compensation law (RS 43:21-1 et seq., as amended by PL 1971, c. 346). Any political subdivision of the State may elect to cover individuals employed by the subdivision in all of the hospitals and institutions of higher education operated by that political subdivision. Benefits paid based on wages earned in the employ of the State or of a political subdivision are financed by payments in lieu of employer contributions to the Unemployment Compensation Fund. All covered State employees are required to contribute each year to the Fund in accordance with the established rate. Benefits under the unemployment compensation program are payable in accordance with the provisions of the unemployment compensation law.

The New Jersey State Prescription Drug Program (C52:14-17.29) helps meet the cost of drugs prescribed for eligible employees and their dependents for use outside of hospitals, nursing homes or other institutions. Included are those drugs which, as required by Federal Law, can be dispensed only upon a written prescription order by a physician. The program covers the full cost of a prescription item dispensed by a licensed participating pharmacy, less a \$3.50 co-payment charge for each non-generic eligible prescription and prescription refill and \$1.00 for each generic eligible prescription and prescription refill. All full time State employees are eligible to enroll for coverage in the Program without cost to the employee.

04. State Contingency Fund--Provides funds for allotment by the Director of the Division of Budget and Accounting to various departments or agencies of State government for meeting emergency conditions and for a number of contingencies which cannot be predicted with sufficient certainty to be included within the budget recommendations of individual departments or agencies, including worker's compensation awards, the Governor's Emergency Fund, the premium portion of required payments for overtime compensation, seed money to implement cost saving processes or other productivity improvements and other contingency funds, as appropriate.
05. Salary and Other Benefits--Includes funds to be allotted to various State departments or agencies for the cost of general and special salary adjustments, and other special salary-related benefits.

94. INTER-DEPARTMENTAL ACCOUNTS--Continued  
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
 74. GENERAL GOVERNMENT SERVICES

APPROPRIATION DATA (amounts expressed in thousands)

-----Year Ending June 30, 1987-----					-----Year Ending June 30, 1989-----				
Orig. & (S)Supplemental	Reapp. & (R)Rec	Transfers (E) Emergencies	Total Available	Expended	PROGRAM CLASSIFICATIONS	Ref Key	1988 Adjusted Approp	Requested	Recommended
83,872	5,000	3,802	92,674	92,674	Property Rentals	01	104,800(a)	130,600	113,000
17,795	3,773	8,816	30,384	22,789	Insurance and Other Services	02	22,009	24,213	24,213
101,667	8,773	12,618	123,058	115,463	Total Appropriation		126,809	154,813	137,213
<u>Distribution By Object</u>									
Services Other Than Personal Rent:									
85,500	5,000	3,802	94,302	94,302	Buildings and grounds		107,824	136,300	117,300
9,300	---	---	9,300	9,300	Richard J. Hughes Justice Complex		10,900	10,600	10,600
13,572	---	---	13,572	13,572	New Jersey Building Authority		13,576	13,100	13,100
108,372	5,000	3,802	117,174	117,174	Sub-Total Appropriation (Gross)		132,300	160,000	141,000
(24,500)	(---)	(---)	(24,500)	(24,500)	Less: Direct charges and charges to non-State fund sources		(27,500)	(29,400)	(28,000)
83,872	5,000	3,802	92,674	92,674	Sub-Total Appropriation Rent (Net)		104,800	130,600	113,000
Insurance Premiums:									
1,530	---	-233	1,297	1,297	Property Insurance(b)		1,760	1,629	1,629
3,085	68	-526	2,627	2,627	Casualty Insurance(b)		2,984	2,180	2,180
488	---	---	488	403	Special Insurance Policies(b)		398	104	104
5,103	68	-759	4,412	4,327	Sub-Total Appropriation, Insurance		5,142	3,913	3,913
88,975	5,068	3,043	97,086	97,001	Total Services Other Than Personal		109,942	134,513	116,913
Special Purpose--									
1,500	---	2,000	3,500	1,501	Excess liability insurance master policy	02	500	---	---
2,000	171	---	2,471	2,394	Tort Claims Liability Fund (C59:12-1)	02	4,000	4,000	4,000
300 S }					Workers' Compensation Self-Insurance Fund(b)	02	9,317	13,000	13,000
8,642	90	4,093	12,825	12,280	Vehicle Claims Liability Fund(b)	02	3,000	3,000	3,000
---	2,847	3,182	6,029	2,182	Self-Insurance Deductible Fund	02	---	300	300
250	472	---	722	97	Self-Insurance Fund - foster parents	02	50	---	---
---	125	300	425	8					
12,692	3,705	9,575	25,972	18,462	Total Special Purpose		16,867	20,300	20,300

It is recommended that the Director of the Division of Budget and Accounting be empowered to allocate to any State agency occupying space in any State-owned building, equitable charges for the rental of such space to include but not be limited to the costs of operation and maintenance thereof, and the amounts so charged be credited to the General Fund; and, to the extent that such charges exceed the amounts appropriated for such purposes to any agency financed from any fund other than the General Fund, the required additional appropriation be made out of such other fund.

It is further recommended that receipts derived from direct charges and charges to Non-State Fund sources be appropriated for the rental of property, including the costs of operation and maintenance of such properties.

It is further recommended that, notwithstanding any other provision of law, and except as hereinafter provided, no lease for the rent of any office or building shall be executed without the prior written consent of the State Treasurer, the Director of the Division of Budget and Accounting, the President of the Senate and the Speaker of the General Assembly.

It is further recommended that the unexpended balance as of June 30, 1988 in the Rent: Buildings and grounds account, not to exceed \$7,000,000, be appropriated for the same purpose.

It is further recommended that the unexpended balance as of June 30, 1988 in the Master Lease Program Fund be appropriated for the same purpose.

It is further recommended that the unexpended balance as of June 30, 1988 in the Excess liability insurance master policy account be appropriated for the same purpose.

It is further recommended that the unexpended balance as of June 30, 1988 in the Tort Claims Liability Fund account created by NJ59:12-1 be appropriated for the same purpose.

94. INTER-DEPARTMENTAL ACCOUNTS--Continued  
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
 74. GENERAL GOVERNMENT SERVICES

It is further recommended that there be appropriated such additional sums as may be required to pay tort claims under NJS59:12-1, subject to the approval of the Director of the Division of Budget and Accounting.

It is further recommended that the amount hereinabove for the Tort Claims Liability Fund under NJS59:12-1 be available for the payment of direct costs of outside legal and investigative services related to the investigation and litigation of claims against the Fund.

It is further recommended that, to the extent that sums appropriated to pay Workers' Compensation claims are insufficient, there be appropriated such additional sums as may be required to pay Workers' Compensation claims, subject to the approval of the Director of the Division of Budget and Accounting.

It is further recommended that the amount hereinabove for the Workers' Compensation Self-Insurance Fund under NJS34:15 be available for the payment of direct costs of outside legal, investigative, and medical services related to the investigation and litigation of claims against the Fund.

It is further recommended that, to the extent that sums appropriated to pay auto insurance claims are insufficient, there be appropriated such additional sums as may be required to pay auto insurance claims, subject to the approval of the Director of the Division of Budget and Accounting.

It is further recommended that the unexpended balances as of June 30, 1988 in the Inter-departmental accounts for automobile insurance be appropriated as a reserve for payment of vehicular and Division of Motor Vehicle Inspection Station Premises and operations liability claims settlements and judgements, payment of vendored claims, investigative costs, or for the reallocation to departments based on loss experience.

It is further recommended that the unexpended balance as of June 30, 1988 in the Vehicle Claims Liability Fund be appropriated for the same purpose.

It is further recommended that the unexpended balance as of June 30, 1988 in the Self-Insurance Deductible Fund be appropriated for the same purpose.

It is further recommended that the unexpended balance as of June 30, 1988 in the Self-Insurance Fund-foster parents be appropriated for the same purpose.

It is further recommended that the sum hereinabove be available for payment of obligations applicable to prior fiscal years.

(a) The FY1988 adjusted appropriation is supplemented by \$4 million in carryforward balances.

(b) The FY1987 and FY1988 fiscal data for these accounts is reflected in the individual agency budgets. The fiscal data shown for these years in the interdepartmental accounts is for comparison purposes only. Commencing in FY1989, these accounts are budgeted in the Inter-departmental section.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
 74. GENERAL GOVERNMENT SERVICES  
 9410. EMPLOYEE BENEFITS

EVALUATION DATA	Revised FY 1986	Actual FY 1987	Budgeted FY 1988	Budget Estimate FY 1989
Health Act pensioners.....	4	5	5	5
Veterans' Act pensioners.....	11	11	11	11
Special Act pensioners.....	2	2	2	2
Widows of Governors.....	-----	-----	-----	-----
Judicial Retirement System				
Assets.....	\$47,594,678	\$56,274,327	\$65,718,827	\$76,748,393
Active members.....	340	351	361	372
Pensioners.....	230	235	243	252
Annual pensions.....	\$7,620,217	\$8,289,197	\$8,900,306	\$9,556,469
Prison Officers' Pension Fund				
Assets.....	\$1,081,652	\$1,230,943	\$1,514,083	\$1,862,351
Active members.....	45	38	32	27
Pensioners.....	381	380	381	383
Public Employees' Retirement System				
Assets.....	\$5,064,568,754	\$5,861,253,692	\$6,731,378,761	\$7,730,677,156
Active members.....	211,320	218,615	221,136	223,689
State.....	59,301	62,196	63,208	64,237
Local.....	152,019	156,419	157,928	159,452
Pensioners.....	53,971	57,092	60,809	64,769
Annual pensions.....	\$246,250,569	\$268,975,010	\$297,950,283	\$330,046,910
Lump sum death benefits.....	\$44,644,812	\$41,326,625	\$43,603,426	\$46,005,662

94. INTER-DEPARTMENTAL ACCOUNTS--Continued  
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
 74. GENERAL GOVERNMENT SERVICES  
 9410. EMPLOYEE BENEFITS

	Revised FY 1986	Actual FY 1987	Budgeted FY 1988	Budget Estimate FY 1989
State Police Retirement System				
Assets.....	\$293,873,064	\$346,658,649	\$402,636,218	\$467,652,904
Active members.....	2,206	2,124	2,188	2,253
Pensioners.....	921	983	1,033	1,085
Annual pensions.....	\$14,616,042	\$16,888,062	\$18,888,390	\$21,125,649
Health Benefits Fund				
Covered employees.....	278,095	289,232	294,507	303,177
State.....	100,976	104,310	107,719	114,505
Local.....	177,119	184,922	186,788	188,672
Alternate Benefit Programs				
Participating employees.....	7,687	7,983	7,986	7,989

APPROPRIATION DATA (amounts expressed in thousands)

-----Year Ending June 30, 1987-----					-----Year Ending June 30, 1989-----				
Orig. & (S)Supple- mental	Reapp. & (R)Rec	Transfers (E) Emer- gencies	Total Available	Expended	PROGRAM CLASSIFICATION	Ref Key	1988 Adjusted Approp	Requested	Recom- mended
570,763	5,500	---	576,263	575,804	Employee Benefits	03	653,750	777,786	774,286
570,763	5,500	---	576,263	575,804	Total Appropriation		653,750	777,786	774,286
<u>Distribution By Object</u>									
Special Purpose--									
35	---	-15	20	17	Health Act		35	35	35
70	---	---	70	68	Veterans' Act		70	70	70
9	---	---	9	7	Miscellaneous special acts		9	9	9
7,698	---	---	7,698	7,698	Judicial Retirement System		9,988	10,112	10,112
2,460	---	-10	2,450	2,448	Prison Officers' Pension Fund		2,166	2,276	2,276
122,494	---	---	122,494	122,494	Public Employees' Retirement System		136,419	150,400	150,400
164,500	---	1,475	165,975	165,702	Social security tax		168,522		
22,196	---	---	22,196	22,196	State Police Retirement System		26,858 S1	221,100	221,100
9,500	---	-897	8,603	8,550	Dental care program, shared cost		23,400	26,441	26,441
130,000	5,500	3,747	139,247	139,247	State employees' health benefits		9,200	9,000	9,000
17,500	---	-1,645	15,855	15,828	Prescription drug program		160,000	223,500	222,000
31,800	---	-1,200	30,600	30,554	Pension Adjustment Act		18,600	20,100	20,100
220	---	-50	170	164	Minimum Pension Benefit Act		32,769	34,008	34,008
24,391	---	940	25,331	25,331	Employer contributions, alternate benefit program		200	160	160
5,322	---	---	5,322	5,322	Pension and non-contributory group life insurance benefit payments to Teachers' Pension and Annuity Fund for higher education and State employee members		26,654	33,337	31,337
1,988	---	-1,988	---	---	Unemployment insurance-employer liability		5,784	6,443	6,443
3,710	---	-164	3,546	3,502	Temporary disability insurance		---	1,000	1,000
15,382	---	-930	14,452	14,451	Police and Firemen's Retirement System (P.L. 79, c. 109)		2,298	3,098	3,098
10,388	---	573	10,961	10,961	Police and Firemen's Retirement System (C43:16A-1)		16,041	18,271	18,271
1,100	---	164	1,264	1,264	Vision care		13,337	17,026	17,026
570,763	5,500	---	576,263	575,804	Total Special Purpose		1,400	1,400	1,400
<u>OTHER RELATED APPROPRIATIONS</u>									
All Other Funds									
---	7	---	7	---	Employee Benefits		---	---	---
---	7	---	7	---	Total All Other Funds		---	---	---
570,763	5,507	---	576,270	575,804	Grand Total		653,750	777,786	774,286

94. INTER-DEPARTMENTAL ACCOUNTS--Continued  
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
 74. GENERAL GOVERNMENT SERVICES  
 9410. EMPLOYEE BENEFITS

It is recommended that there be appropriated a sufficient amount in order that upon application to the Director of the Division of Budget and Accounting, an annuity of \$4,000 may be paid to the widow of any person, now deceased, who was elected and served as Governor of the State; provided such widow was the wife of such person for all or part of the period during which he served as Governor, and; provided, further, that this not apply to any widow receiving a pension granted under RS43:8-2, and continued by RS43:7-1 et seq., RS43:8-1 et seq. and RS43:8-8 et seq.

It is further recommended that, notwithstanding the provisions of any other law, the sum hereinabove for the Public Employees' Retirement System be paid to the System not later than June 30, 1989 in amounts and at times as determined by the Director of the Division of Budget and Accounting, with interest at the average rate of earnings during the fiscal year from the State's general investments computed from the period beginning July 1, 1988 through the date of such payment.

It is further recommended that any such interest as may be required to be paid on account of delayed payments to the various retirement systems be appropriated from investment earnings.

It is further recommended that such additional sums as may be required for Social security tax, Unemployment compensation liability and/or State employees' health benefits be allotted from the various departmental operating appropriations to this account, as the Director of the Division of Budget and Accounting shall determine.

It is further recommended that the amount hereinabove for the Prescription drug program be based upon a co-payment of \$3.50 for each eligible non-generic prescription/refill and a co-payment of \$1.00 for each eligible generic prescription/refill.

It is further recommended that, of the amounts hereinabove for the Pension Adjustment Act, such sums as are appropriated in advance for increased retirement benefits for local employee members of State-administered retirement systems, be repaid to the General Treasury upon reimbursement from local public employers.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
 74. GENERAL GOVERNMENT SERVICES  
 9420. STATE CONTINGENCY FUND

APPROPRIATION DATA (amounts expressed in thousands)

-----Year Ending June 30, 1987-----					Year Ending -----June 30, 1989-----				
Orig. & (S)Supplemental	Reapp. & (R)Rec	Transfers (E) Emergencies	Total Available	Expended	PROGRAM CLASSIFICATION	Ref Key	1988 Adjusted Approp	Requested	Recommended
5,525	4,818	-1,028	9,315	2,915	State Contingency Fund	04	5,475	10,475	10,475
5,525	4,818	-1,028	9,315	2,915	Total Appropriation		5,475	10,475	10,475
2,000	---	-710	1,290	---	<u>Distribution By Object</u> Special Purpose--				
					To the Governor, for allotment to the various departments or agencies, to meet any condition of emergency or necessity; provided, however, that a sum not in excess of \$5,000 shall be available for the expense of officially receiving dignitaries and for incidental expenses, including lunches for non-salaried board members and others for whom official reception shall be beneficial to the State				
---	132	---	132	---	Continuation and expansion of data processing systems		2,000	2,000	2,000
1,875	---	---	1,875	1,875	Three Mile Island-New Jersey contribution		1,875	1,875	1,875
1,500	---	-299	1,201	---	Contingencies, including fuel, food and services		1,500	1,500	1,500
50	100	---	150	---	Productivity improvements		---	---	---
100	---	-19	81	---	Compensation awards		100	100	100
---	250	---	250	---	Bank match system		---	---	---
---	775	---	775	---	Check cycling system		---	---	---
---	3,561	---	3,561	1,040	Telephone buyout		---	5,000	5,000
5,525	4,818	-1,028	9,315	2,915	Total Special Purpose		5,475	10,475	10,475

94. INTER-DEPARTMENTAL ACCOUNTS--Continued  
 70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
 74. GENERAL GOVERNMENT SERVICES  
 9420. STATE CONTINGENCY FUND

It is recommended that the unexpended balance as of June 30, 1988 in the productivity improvements account be appropriated for the same purpose.

It is further recommended that the balances resulting from the implementation of cost saving processes or other productivity improvements be transferred to the productivity improvements account as the Director of the Division of Budget and Accounting shall determine.

It is further recommended that revenue in excess of that anticipated resulting from the implementation of a revenue producing improvement be appropriated as determined by the Director of the Division of Budget and Accounting for other productivity improvements.

It is further recommended that the unexpended balance as of June 30, 1988 in the continuation and expansion of data processing systems account be appropriated for the same purpose.

It is further recommended that unless otherwise indicated, the above amounts be allotted by the Director of the Division of Budget and Accounting to the various departments and agencies.

It is further recommended that the unexpended balance as of June 30, 1988 in the telephone buy-out account be appropriated for the same purpose.

70. GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL  
 74. GENERAL GOVERNMENT SERVICES  
 9430. SALARY AND OTHER BENEFITS

APPROPRIATION DATA (amounts expressed in thousands)

-----Year Ending June 30, 1987-----					-----Year Ending June 30, 1989-----				
Orig. & (S)Supplemental	Reapp. & (R)Rec	Transfers (E) Emergencies	Total Available	Expended	PROGRAM CLASSIFICATION	Ref Key	1988 Adjusted Approp	Requested	Recommended
159,900	1,000	-154,999	5,901	3,498	Salary and Other Benefits	05	500	145,500	145,500
159,900	1,000	-154,999	5,901	3,498	Total Appropriation		500	145,500	145,500
<u>Distribution By Object</u>									
Special Purpose--									
150,000	---	-149,099	901	---	Salary and benefits increases		106,142	140,000	140,000
5,500	1,000	-5,900	600	---	Pay equity		26,858 S	---	---
4,400	---	---	4,400	3,498	Unused accumulated sick leave payments		500(a)	5,500	5,500
159,900	1,000	-154,999	5,901	3,498	Sub-Total		133,500	145,500	145,500
Less:									
---	---	---	---	---	Tentative allocation for Salary and Other Benefits		(133,000)	---	---
159,900	1,000	-154,999	5,901	3,498	Total Special Purpose		500	145,500	145,500

It is recommended that the sums hereinabove appropriated to the various departments, agencies, commissions, or institutions of higher education for the cost of salaries, wages, or other benefits shall be allotted as the Director of the Division of Budget and Accounting shall determine.

It is further recommended that the State Treasurer, the Commissioner of Personnel, and the Director of the Division of Budget and Accounting shall establish rules and regulations governing salary ranges and rates of pay. The implementation of such rules and regulations shall be made effective at the beginning of the bi-weekly pay period nearest July 1, 1988 or thereafter as determined by such rules and regulations, with timely notification of such rules and regulations to the Joint Budget Oversight Committee or its successor.

It is further recommended that any sums appropriated for salaries shall be made available for any person holding State office, position or employment, whose compensation is paid directly or indirectly, in whole or in part, from State funds, including any person holding office, position or employment in any educational institution for which appropriations are made to Rutgers, The State University; the University of Medicine and Dentistry of New Jersey or to the State Board of Higher Education for the New Jersey Institute of Technology; or holding office, position or employment under the Delaware River Joint Toll Bridge Commission, the Palisades Interstate Park Commission, and the Interstate Sanitation Commission.

It is further recommended that, in addition to the amount hereinabove for unused accumulated sick leave payments, there be appropriated such additional sums as may be necessary for payments of unused accumulated sick leave.

It is further recommended that, notwithstanding the provisions of section 1 of P.L. 1974, c. 55 (C52:14-15.107), as amended, the amounts appropriated to the various departments for salaries shall be available to provide for payment of such salaries to the heads of the principal Executive departments and the members of the Board of Public Utility Commissioners as the Governor shall fix and establish, but not to exceed \$95,000 for any individual.

(a) Supplemented by \$4 million from surpluses in other accounts per P.L. 1987, c. 154.

# NOTES

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the various methods used to collect and analyze data. It describes the process of gathering information from different sources and how this data is then processed to identify trends and anomalies.

## APPENDIX A: DATA COLLECTION METHODS

3. The first method discussed is direct observation, where data is collected by watching the activities of individuals or groups. This method is often used in social sciences and psychology to understand behavior in natural settings.

4. The second method is interviews, which involve asking questions of individuals to gather information. Interviews can be structured, where the questions are predetermined, or unstructured, where the conversation is more open-ended.

5. The third method is surveys, which involve distributing questionnaires to a large number of people. Surveys are useful for gathering quantitative data and for identifying general trends in a population.

6. The fourth method is focus groups, which are small, guided discussions with a group of people. Focus groups are used to explore in-depth the attitudes, beliefs, and experiences of individuals within a particular group.

7. The fifth method is archival research, which involves analyzing existing records and documents. This method is often used in history and social sciences to study past events and trends.

8. The sixth method is experimental research, where data is collected under controlled conditions. This method is used in psychology, biology, and other sciences to test hypotheses and establish causal relationships.

9. The seventh method is content analysis, which involves systematically analyzing the content of communication. This method is used in sociology, political science, and media studies to understand patterns in communication.