



**COMPTROLLER
of the
CITY of NEW YORK**

**POWERS AND DUTIES
UNDER NEW YORK STATE LAW**

**Prepared by
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ARTS AND CULTURAL AFFAIRS LAW

CITE:

Article 20 (New York State Cultural Resources Act)
Section 20.17(6) (Bonds and notes of a trust)

POWERS/DUTIES:

No bonds or notes of a trust, created under this article, may be sold at a private sale unless such sale and the terms thereof have been approved in writing by the State Comptroller and **the chief fiscal officer of the municipality** or county in which the cultural facility for which such bonds or notes are issued is located.

ARTS AND CULTURAL AFFAIRS LAW

CITE:

Article 59 (American Museum of Natural History Planetarium Authority)
Section 59.11 (Moneys of the Authority)

POWERS/DUTIES:

The **comptroller of the city of New York** and his legally authorized representatives are hereby authorized and empowered from time to time to examine the accounts and books of the authority, including its receipts, disbursements, contracts, sinking funds, investments and any other matters relating to its financial standing.

BANKING LAW

CITE:

Article 5-D (Small Business Investment Companies)
Section 228-b(3)(b) (Definitions)

POWERS/DUTIES:

This article establishes the New York State Small Business Investment Company, the purpose of which is to provide financing to facilitate small business ownership by minorities and persons who reside in highly distressed areas, as defined in this article, whose participation in the free enterprise system is hampered by an inability to compete effectively for capital in the marketplace due to prevailing or past restrictive practices.

Pursuant to §228(b), "highly distressed area" is defined to include: a city, town, village or county within a city with a population of one million or more for which: (i) the ratio of the full value property wealth, as determined by the **comptroller** for the year nineteen hundred ninety, per resident to the statewide average full value property wealth per resident; and (ii) the ratio of the income per resident, as shown in the nineteen hundred ninety census to the statewide average income per resident; are each fifty-five percent or less of the statewide average.

CIVIL PRACTICE LAWS and RULES

CITE:

Article 52 (Enforcement of Money Judgments)

POWERS/DUITES:

Under this article, the term: "**income payor**" includes: (i) the auditor, **comptroller**, trustee or disbursing officer of any pension fund, benefit program, policy of insurance or annuity; (ii) the state of New York or any political subdivision thereof, or the United States. (§5241(a)(5))

In the event that the debtor is in default, and the debtor receives income, an execution for deduction may be served upon an employer or **income payor**. (§5241(b)(1))

The income execution must include the name and address of the employer or **income payor** from which the debtor is receiving income. (§5241(c)(1)(i))

The employer or **income payor** must commence deductions no later than the first pay period that occurs after 14 days following the service of the income execution. (§5241(c)(1)(iv); §5241(g))

If the debtor fails to show a mistake or if the creditor is unable to serve execution on the debtor, the creditor may serve the employer or **income payor**. (§5241(f))

An employer or **income payor** served with an income execution is liable to the creditor for failure to deduct the amounts specified or to remit any amounts which have been deducted. The creditor may commence a proceeding against the employer or **income payor** for accrued deductions, together with interest and reasonable attorney`s fees. (§5241(g)(2))

If an employer or **income payor** is served with more than one execution, or with an execution and also an order pursuant to section 5242 of this chapter, and if the combined total amount of the deductions to be withheld exceeds the statutory limits, the employer or **income payor** shall withhold the maximum amount permitted thereby and pay to each creditor that proportion thereof which such creditor`s claim bears to the combined total. (§5242(d))

Where the court issues an income deduction order for support enforcement payable to the support collection unit, each payment remitted by an employer or **income payor** shall include, in addition to the identity and social security number of the debtor, the date and amount of each withholding of the debtor`s income included in the payment. (§5242(g))

CIVIL SERVICE LAW

CITE:

Article 14; §200 et seq. (Public Employees` Fair Employment Act; aka, The “Taylor” Law)

POWERS/DUTIES:

The **chief fiscal officer** of a “public employer” is required to furnish all new public employees with a copy of the provisions of this section. “Public employer” is defined, in pertinent part, as (i) the state of New York, or (ii) a county, city, town, village or any other political subdivision or civil division of the state. (§204-a)

When the chief executive officer of a governmental entity determines that a public employee has engaged in a strike, the chief executive officer must notify the **chief fiscal officer** of the names of all such employees and the total number of days. (§210(e))

Upon receipt of the notice, the **chief fiscal officer** must withhold any compensation to which the employee was entitled for any day that the employee was engaged in a strike. (§210(h))

The **chief fiscal officer** shall deduct from the compensation of each striking employee an amount equal to twice the daily rate of pay. (§210(f))

COUNTY LAW

CITE:

Article 24; §900 et seq.(Provisions applicable to New York City)

POWERS/DUTIES:

Each county clerk shall, before entering upon or assuming the duties of his or her office, give a bond to the people of the state of New York in the sum of twenty-five thousand dollars, with not less than two sufficient sureties, to be approved by the **comptroller of the city of New York**. Such bond shall be filed in the **office of the comptroller of the city of New York**. (§910)

It is the duty of clerks of the counties comprising the city of New York to keep an exact and detailed account of all moneys actually received by them or their subordinates for any services rendered in their official capacity, and of all moneys which such county clerks or their subordinates shall be entitled to demand and receive for any such services. Such account shall be preserved as other books of record are until they have been audited by the **comptroller of the city of New York** and his approval given to their destruction but in any event for not less than ten years. (§916)

A transcript of the account shall be made in such form as shall be prescribed by **the comptroller of the city of New York**, and transmitted to the **comptroller** within ten days from the expiration of each calendar month, verified by the oath of such clerks or their deputies. The **comptroller** may examine the county clerks or any of their subordinates under oath, concerning the amount of moneys paid to and received by such clerks and their subordinates in their official capacity, and concerning any statements contained in or required to be contained in such certified transcript and return. An order for such examination must be granted by a justice of the supreme court whenever an application shall be made therefor by **such comptroller**, and such examination shall take place before such justice. (§917)

EDUCATION LAW

CITE:

Article 10; §450 et seq. (New York City Educational Construction Fund)

POWERS/DUTIES:

The Fund is authorized to establish a system of accounts subject to the approval of the **City Comptroller**. (§454(4))

All moneys of the Fund, except as otherwise authorized or provided in this article, shall be paid to the **comptroller of the city of New York** as agent of the fund, who shall not commingle such moneys with any other moneys. The moneys in any account shall be paid out of checks signed by the **comptroller** on requisition of the chairman of the Fund or of such other officer or employee or officers or employees as the fund shall authorize to make such requisition. All deposits of such money shall, if required by the **comptroller** or the trustees of the fund, be secured by obligations of the United States or of the city or the state of a market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such security for such deposits. (§459(2))

Subject to the terms of any lease, sublease or other agreement undertaken by the fund, any such moneys of the fund not required for immediate use may, at the discretion of the fund, be invested by the **comptroller** in obligations of the United States, the state or the city or in obligations the principal and interest of which are guaranteed by the United States, the state or the city. (§459(3))

The **city comptroller**, or his legally authorized representative, is hereby authorized and empowered from time to time to examine the books and accounts of the fund including its receipts, disbursements, contracts, reserves, investments, and any other matters relating to its financial standing. Such an examination shall be conducted by the **comptroller** at least once in every five years; the **comptroller** is authorized, however, to accept from the fund, in lieu of such an examination, an external examination of its books and accounts made at the request of the trustees of the fund. (§459(5))

No notes or bonds of the fund may be sold by the fund at private sale, however, unless such sale and the terms thereof have been approved in writing by the **city comptroller**. (§461(2))

The Fund may create and establish with the **comptroller** or with a trustee one or more additional funds or accounts and, subject to agreements with bondholders and noteholders, may pay into such funds or accounts (i) fees and charges collected by the fund, (ii) monies which shall be transferred from the capital reserve fund pursuant to the provisions of paragraph (a) of subdivision one of this section, and (iii) any other monies which may be made available to the fund from any other source or sources. (§462(2); (4))

EDUCATION LAW

CITE:

Article 45 (Supervisory Districts)

Section 2116-a (Books and Records to be kept by school districts)

POWERS/DUTIES:

The board of education of the city school district of the city of New York, districts of such city shall obtain an annual audit by the **comptroller of the city of New York**, or by an independent certified public accountant or an independent public accountant. The boards of education of the community districts of such city school district shall obtain an annual audit by the bureau of audit of the board of education of the city school district of the city of New York or by an independent certified public accountant or an independent public accountant. A copy of the audit report in form prescribed by the Commissioner of Education and certified by the accountant, or, in the city school district of the city of New York or the community districts therein, by the accountant, or **the comptroller** or bureau of audit, as the case may be, shall be furnished to the Commissioner on or before October first following the end of the fiscal year audited.

EDUCATION LAW

CITE:

Article 52 (City school districts of cities with 125,000 inhabitants or more)

Section 2562 (City school districts of cities with one hundred twenty-five thousand inhabitants or more)

POWERS/DUTIES:

(Presentation of claims against a board of education of a city having a population of four hundred thousand or more to be pleaded.)

No action or special proceeding, for any cause whatever, shall be prosecuted or maintained against a board of education of a city having a population of four hundred thousand or more, unless it shall appear by and as an allegation in the complaint or necessary moving papers that at least thirty days have elapsed since the demand, claim or claims upon which such action or special proceeding is founded were presented to the said board of education for adjustment, and that **the officer or body having the power to adjust or pay said claim** has neglected or refused to make an adjustment or payment thereof for thirty days after such presentment.

The board of education may require any person presenting for settlement an account or claim for any cause whatever against it to be sworn before it or a committee thereof, or before the **auditor**, or before any person designated by said board, touching such account or claim, and when so sworn, to answer orally as to any facts relative to the justness of such account or claim. A member of the board, the **auditor**, or any other person designated here, shall have the power to administer an oath to any person who shall give testimony to the justness of such account or claim, and for the purpose of securing such testimony may issue subpoenas for the attendance of witnesses. Willful false swearing before the said board of education, a committee thereof, the **auditor**, or before any person designated as herein, is perjury and punishable as such.

EDUCATION LAW

CITE:

Article 52 (City school districts of cities with 125,000 inhabitants or more)
Section 2575 (Retirement of employees of board of education of a city having a population over 125,000)

POWERS/DUTIES:

A retired member shall have the right, at any time after the retired member`s retirement, to execute and file a dues deduction authorization card with such retirement system authorizing the deduction from the retired member`s retirement allowance of membership dues and the payment thereof to a retiree organization of which the retired member certifies he or she is then a member and which the retired member certifies is then affiliated with either an employee organization certified or recognized as the collective bargaining representative of all employees in the negotiating unit of which the retired member was a part prior to his or her retirement or an employee organization with which such employee organization is then affiliated. The **comptroller** shall thereafter deduct from the retirement allowance of such retired member the amount of membership dues required to be paid by such retired member, and shall transmit the sum so deducted to said retiree organization. Such authorization shall continue in effect until revoked in writing by such retired member. (§2575(19)(i))

All expenditures of the retirement system shall be subject to audit by the **comptroller of the city of New York**, who may make recommendations, including but not limited to, procedures designed to improve accounting and expenditure control. (§2575(23)(f))

EDUCATION LAW

CITE:

Article 52 (City school districts of cities with 125,000 inhabitants or more)
Section 2576(5) (Annual Estimate)

POWERS/DUTIES:

In the city school district of the city of New York, such estimate shall be filed with the mayor. The board of education shall administer all moneys appropriated or available for educational purposes in the city, subject to the provisions of law relating to the audit and payment of salaries and other claims by the **comptroller**. (§2576(5))

EDUCATION LAW

CITE:

Article 52 (City school districts of cities with 125,000 inhabitants or more)
Section 2580 (Funds; custody and disbursement)

POWERS/DUTIES:

Payments from city funds shall be made only by checks signed by the treasurer or other custodian of such moneys and payable to the person or persons entitled thereto and countersigned either by the **comptroller**, or in a city having no comptroller, by an officer designated by the officer or body having the general control of the financial affairs of such city. The board of education of such city shall make, in addition to such classification of its funds and accounts as it desires for its own use and information, such further classification of the funds under its management and control and of the disbursements thereof as the **comptroller of the city**, or the officer or body having the general control of the financial affairs of such city, shall require, and such board shall furnish such data in relation to such funds and their disbursements as the **comptroller** or such other financial officer or body of the city shall require. (§2580(4))

EDUCATION LAW

CITE:

Article 52-A (New York City community school district)
Section 2590-m. (Custody and disbursement of funds)

POWERS/DUTIES:

It shall be unlawful for the director of finance of the city to permit any funds placed in his custody under the provisions of this section to be used for any purpose other than that for which they are lawfully authorized. Such funds shall be paid out only on audit of the city board through the chancellor or the community board to which such funds are credited. Payments from such funds shall be made only by checks signed by the director of finance of the city and payable to the person entitled thereto and countersigned by the **comptroller of the city of New York**. (§2590-m(4))

The chancellor, city board and each board referred to in this section shall make, in addition to such classification of its funds as it desires for its own use and information, such further classification of the funds credited to it and of the disbursement thereof as **the comptroller of the city of New York** shall require; provided that the classification of funds by community boards shall be in accordance with the altered schedules developed pursuant to subdivision eight of section twenty-five hundred ninety-i of this article. The chancellor, city board and community boards shall furnish such data in relation to such funds and their disbursements as **the comptroller of the city of New York** shall require. (§2590-m(6))

The **comptroller of the city of New York** shall audit the accounts of the city board and each community district, and, subject to laws safeguarding the disclosure of individual information, make public the results of such audits, at least once every four years; provided that this section shall not limit the obligations of the school districts pursuant to section twenty-one hundred sixteen-a of this chapter. **The comptroller of the city of New York** shall be entitled to the cooperation of the commissioner of finance of the city of New York, the chief fiscal investigations officer and the internal auditors appointed pursuant to subdivision thirty-seven of section twenty-five hundred ninety-h of this article. (§2590-m(7))

EDUCATION LAW

CITE:

Article 52-A (New York City community school district)
Section 2590-p (Educational facilities capital plan)

POWERS/DUTIES:

Upon approval of the detailed scope of project, the chancellor shall refer such project to the New York city school construction authority for implementation in accordance with an agreement between the authority and the city board and shall transmit the approved project scope to the **comptroller** whereupon the total estimated costs of such project as set forth in such approved project scope shall be available for expenditure. (§2590-p(d)(iii))

The chancellor and the president of the New York city school construction authority, shall notify the mayor of the amount of appropriated funds projected to be spent for (i) development of detailed scopes, (ii) development of preliminary plans, (iii) site acquisition and (iv) emergencies, and the mayor shall thereupon authorize the issuance of bonds in accordance with the local finance law and shall notify the **city comptroller** of his or her authorization to expend such amounts for such purposes. Upon approval of the detailed scope of a project, the mayor shall authorize the issuance of bonds in accordance with the local finance law and shall notify the **city comptroller** of his or her authorization to expend appropriated funds for the entire estimated cost of such project. (§2590-p(f))

EDUCATION LAW

CITE:

Article 89 (Children with handicapping conditions)

Section 4406 (Procedures through the family court; cost of certain educational services)

POWERS/DUTIES:

When the family court shall issue an order to provide for educational services, including transportation, tuition or maintenance of such children with handicapping conditions, the commissioner of education, if he approves such order, shall issue a certificate to such effect in duplicate, one of which shall be filed with the clerk of the board of supervisors or other governing elective body of the county or **chief fiscal officer of the city of New York** and one in the office of the commissioner of education. (§4406(1))

One-half of the cost of providing such services, as certified by the commissioner of education, is hereby made a charge against the county or the city of New York in which any such handicapped child resides, and the remaining one-half of the cost thereof shall be paid by the state out of moneys appropriated therefor. All claims for services rendered and for supplies furnished and for other expenses incurred in providing such services, shall be paid in the first instance by the board of supervisors or other governing elective body of the county or **chief fiscal officer of the city of New York** in which such handicapped child resides, upon vouchers presented and audited in the same manner as in the case of other claims against the county or the city of New York. (§4406(2))

The legislature shall appropriate an amount sufficient to pay one-half of the claims paid by a county or the city of New York for the purposes and in the manner herein specified. The clerk of the board of supervisors or other governing elective body of each county or **chief fiscal officer of the city of New York** which has paid claims as provided herein shall, not more than once in each month, transmit to the commissioner of education a certified statement in the form prescribed by him, stating the amount expended for the purposes specified herein, the date of each expenditure, and the purpose for which it was made. Upon the receipt of such certified statement the commissioner of education shall examine the same, and if such expenditures were made as required by law he shall approve it and transmit it to the comptroller for audit. The comptroller shall thereupon issue his warrant in the amount specified in such approved statement for the payment thereof out of moneys appropriated therefor to the county treasurer of the county or **chief fiscal officer of the city of New York** by which such payments were made. (§4406(3))

EDUCATION LAW

CITE:

Article 125 (City University of New York)

Section 6205 (Liability of board of trustees and liability of City University of New York)

POWERS/DUTIES:

If the employee or group of employees is entitled to representation by private counsel under the provisions of this subdivision, the corporation counsel shall so certify to the **comptroller of the city of New York**. Reasonable attorneys' fees and litigation expenses shall be paid by the city of New York to such private counsel from time to time during the pendency of the civil action or proceeding subject to certification that the employee is entitled to representation under the terms and conditions of this subdivision by the board of trustees of the city university and upon the audit and warrant of the **comptroller**. (§6205(2)(c))

Upon entry of a final judgment against the employee, or upon the settlement of the claim, the employee shall cause to be served a copy of such judgment or settlement, personally or by certified or registered mail within thirty days of the date of entry or settlement, upon the board of trustees; and if not inconsistent with the provisions of this subdivision, such judgment or settlement shall be certified for payment by the board of trustees of the city university. If the corporation counsel concurs in such certification, the judgment or settlement shall be paid upon audit and warrant of the **comptroller**. (§6205(2)(h))

EDUCATION LAW

CITE:

Article 125 (City University of New York)
Section 6206 (Powers and duties of board of trustees)

POWERS/DUTIES:

Money appropriated by the city to the board of trustees for college or university purposes shall be placed in the custody of the **comptroller of the city** to the credit of such board of trustees and all disbursements from such funds shall be made by the **comptroller** acting for and in behalf of such board of trustees upon requisitions duly audited and signed by the board of trustees or by a person or persons appointed by such board of trustees, by resolution filed with the **comptroller**, to act for it. **The comptroller** shall audit such account of the board of trustees in the same manner as he audits the account of the board of education of the city of New York. (§6206(10))

EDUCATION LAW

CITE:

Article 125-A (Board of Higher Education)

Section 6250 et seq. (Board of Higher Education Optional Retirement System)

POWERS/DUTIES:

In the case of any electing employee, contributions at the rate of three percentum of his city salary shall be deducted as the employee contribution by the **comptroller**. In the case of any electing employee initially appointed on or after July first, nineteen hundred ninety-two, contributions at the rate of three percentum of his or her city salary shall be deducted as the employee contribution by the **comptroller**. (§6252(2))

Payment of contributions pursuant to this section shall be made to the designated insurer or insurers upon audit and warrant of the **comptroller**. (§6252(3))

In the case of an electing employee initially appointed on or after the effective date of the election to offer such programs established by the board, no contributions pursuant to this section shall be made by the city until his completion of one year of service and continuance in service thereafter. Employee contributions, if any, required during this initial year of service shall be deducted and held by the **comptroller**. At the end of his initial year of service, a single contribution in an amount determined pursuant to this section, with interest at the rate of four percentum per annum, shall be made, upon audit and warrant of the **comptroller** to the designated insurer or insurers, on behalf of such employee continued in service. (§6252(4))

The amount, if any, required to have been contributed by any employee in accordance with an election, a deferred election or failure to elect shall be collected by payroll deductions in such manner as may be provided by the **comptroller** for those persons electing the optional retirement program, or in the case of membership in the New York city teachers` retirement system, by the retirement system. (§6253(1)(c))

EDUCATION LAW

CITE:

Article 125-B (City University Construction Fund)
Section 6270 et seq. (City University Construction Fund)

POWERS/DUTIES:

Any pledge of or other security interest in moneys, earnings, income, revenues, accounts, contract rights, general intangibles or other personal property, or any other resources held, made or created by the fund or on its behalf by any duly authorized officer, employee or agent thereof including the **comptroller of the city of New York** when acting as agent pursuant to this article or by any other person to secure such person's obligations to the fund, shall be valid, binding and perfected from the time when such pledge or other security interest attaches, without any physical delivery of the collateral or further act. (§6276(d))

The monies of the fund shall be paid to the **comptroller of the city of New York** as agent of the fund, who shall not commingle such monies with any other monies. (§6278(b))

The monies in any of the fund's accounts shall be paid out on checks signed by the **comptroller of the city of New York** on requisitions of the chairman of the trustees of the fund or of such other officer or employee as the trustees shall authorize to make such requisition. (§6278(c))

The **comptroller of the city of New York**, as agent of the fund, shall make the investments when so requested by the fund. (§6278(d))

The **comptroller of the city of New York** or his legally authorized representative from time to time may examine the books and accounts of the fund, including its receipts, disbursements, contracts, reserves, investments, and any other matters relating to its financial standing. Such an examination shall be conducted by the **comptroller of the city of New York** at least once every five years; in lieu of such an examination, the **comptroller of the city of New York** may accept from the fund an external examination of the fund's books and accounts made at the request of the trustees of the fund. (§6278(e))

EDUCATION LAW

CITE:

Article 126 (Community colleges and State-aid four-year colleges)
Section 6305 et seq. (Community colleges and State-aid four-year colleges)

POWERS/DUTIES:

In the case of counties comprising the city of New York, references in this section to a county shall mean the city of New York and references in this section to the **chief fiscal officer** of a county shall mean the **comptroller of the city of New York**. (§6305(7))

The **chief fiscal officer** of each county shall, upon application and submission to him of satisfactory evidence, issue to any person desiring to enroll in a community college as a non-resident student, a certificate of residence showing that said person is a resident of said county. If the **chief fiscal officer** of a county refuses to issue such a certificate on the ground that the person applying therefor is not a resident of such county, the person applying may appeal to the chancellor of the state university. The chancellor of the state university shall make a determination after a hearing, upon ten days` notice to such **chief fiscal officer** of the county, and such determination shall be final and binding on the county. (§6305(3))

If a community college elects to charge to and collect an allocable portion of the operating costs and a further sum on account of capital costs of such college from each county which has issued a certificate or certificates of residence on the basis of which non-resident students are attending such community college, the president of such community college shall, within forty-five days after the commencement of each college term or program, submit to the **chief fiscal officer** of each county a list of non-resident students attending such college on the basis of such certificates of residence and a voucher for the amount payable by each county for these students. The chancellor of the state university, or such officers or employees thereof as shall be designated by the chancellor in the manner authorized by the state university trustees, shall notify the **chief fiscal officers** of each county of the approved annual operating and capital charge-back rate for each community college. The amount billed to the **chief fiscal officer** of each county by the president of such community college as a charge for the allocable portion of the operating costs and a further sum on account of capital costs of such college for non-resident students shall be paid to the **chief fiscal officer** of such college by the billed county no later than sixty days after the county receives said billing. (§6305(4))

An employee of a community college shall be entitled to be represented by the local sponsor provided, however, that the employee shall be entitled to representation by private counsel of his choice in any civil judicial proceeding whenever the local sponsor determines based upon its investigation and review of the facts and circumstances of the case that representation by the local sponsor would be inappropriate, or whenever a court of competent jurisdiction, upon appropriate motion or otherwise by a special proceeding, determines that a conflict of interest exists and that the employee is entitled to be represented by private counsel of his choice. The

local sponsor shall certify to **its chief fiscal officer** that the employee or group of employees is entitled to representation by private counsel under the provisions of this section. Reasonable attorneys` fees and litigation expenses shall be paid by the local sponsor to such private counsel from time to time during the pendency of the civil action or proceeding subject to certification that the employee is entitled to representation under the terms and conditions of this section by the board of trustees of the community college at which such employee is employed and upon the audit and warrant of the **chief fiscal officer** of the sponsor. (§6308(2)(b))

Upon entry of a final judgment against the employee, or upon the settlement of the claim, the employee shall cause to be served a copy of such judgment or settlement, personally or by certified or registered mail within thirty days of the date of entry or settlement, upon the board of trustees of the community college at which he is employed; and if not inconsistent with the provisions of this section, such judgment or settlement shall be certified for payment by such board. If the local sponsor concurs in such certification, the judgment or settlement shall be paid upon the audit and warrant of the **chief fiscal officer** of the local sponsor. (§6308(3)(d))

ELECTION LAW

CITE:

Article 7 (Election Ballot)
Title II (Voting Machines)
Section 7-203 (Voting Machines; requirement of use)

POWERS/DUTIES:

The local legislative governing body of every city or town, as the case may be, shall provide a sufficient number of voting machines to fully equip all election districts therein.

In the event that such local legislative body shall not agree upon and execute a contract or contracts for the purchase of the necessary voting machines, such contract or contracts shall be awarded, made and executed by the state board of elections on approval of the attorney general as to form. The expense of making and entering into such contracts, including the preparation and printing of specifications, and also all payments for voting machines to be made thereunder, shall be chargeable to the city or town, as the case may be, and it shall be the duty of the **comptroller or other chief fiscal officer** of the city or town to pay the same upon the certificate of the local board, body or officer making such contract, or upon the certificate of the state board of elections in the event that such contract be made by it. No provision of any charter or other law or ordinance governing the purchase of patented articles shall be deemed to apply to the purchase of voting machines pursuant to the provisions of this section.

GENERAL CITY LAW

CITE:

Article 2A (Powers of Cities)
Section 20 (Grant of specific powers)

POWERS/DUTIES:

To contract by its local governing body, on recommendation of the board of health or other local health officer or agency, with any non-profit institution organized to conduct research and investigation into the control of diseases of importance to the public health for research and investigation by such institution into the prevention and treatment of communicable diseases and other matters relating to public health. Such contract shall run for a term of not less than ten years and may contain provisions and conditions for renewals thereof, from time to time, for terms of not less than ten years each, provided, however, that during such term or any renewal thereof the mayor or other chief executive officer, the **comptroller** or other **chief fiscal officer** and the commissioner of health or other local health officer of such city shall be ex officio members of the board of directors of such institution. (§20(28)(a))

The local governing body is further authorized and empowered to appropriate the sum required to be paid to the institution under the terms of such contract and shall include the sum so appropriated in its budget for the next ensuing fiscal year. The expenditure of all moneys appropriated to the institution shall be subject to the audit of the **comptroller** or other **chief fiscal officer**. (§20(28)(b))

GENERAL CITY LAW

CITE:

Article 7 (Issuance and Validation of Bonds)
Section 116 (Certificates of deposit)

POWERS/DUTIES:

The legislative body of a city may authorize and empower its **chief fiscal officer**, in his discretion, to issue certificates of deposit, each in the sum of ten dollars, or any multiple thereof, and at such a rate of interest, if any, as he shall prescribe and to sell the same for not less than their face value at private sale, in such manner and at such times as he deems best for the public interest so to do. The proceeds of such sales shall be used only for the purpose for which such certificates of deposit are issued. The certificates so sold as aforesaid may be used only by the holders thereof for the payment of taxes and/or assessments levied by the city when such taxes and/or assessments are or shall become due and payable, and such certificates shall be taken by the treasurer of such city for the payment of such taxes and/or assessments at the par value thereof and any accrued interest thereon, provided, however, that each such certificate shall cease to bear interest after the expiration of two years from the date thereof.

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)
Section 6-c (Capital reserve funds)

POWERS/DUTIES:

The moneys in each capital reserve fund shall be deposited and secured in the manner provided by section ten of this article. The governing board or the **chief fiscal officer** of such municipality may invest the moneys in each such fund in the manner provided in section eleven of this article. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of each such fund. The separate identity of each such fund shall be maintained, whether its assets consist of cash or investments or both. (§6-c(7))

The **chief fiscal officer** shall keep a separate account for each fund established. Such account shall show: The date and amount of each sum paid into the fund; the interest earned by such fund; the capital gains or losses resulting from the sale of investments of the fund; the interest or capital gains which have accrued to the fund; the amount and date of each withdrawal from the fund; the assets of the fund, indicating the cash balance therein and a schedule of the amounts invested in federal or state obligations. The **chief fiscal officer**, at the termination of each fiscal year, shall render a detailed report of the operation and condition of each of such funds to the governing board. (§6-c(10))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)
Section 6-d (Repair reserve funds)

POWERS/DUTIES:

The moneys in such fund shall be deposited and secured in the manner provided by section ten of this article. The moneys in such fund so deposited shall be accounted for separate and apart from all other funds of the municipal corporation, school district, district corporation or improvement district in the same manner as provided in subdivision ten of section six-c of this article. The governing board or the **chief fiscal officer** of such municipal corporation, school district, district corporation or improvement district may invest the moneys in such fund in the manner provided in section eleven of this article. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of such fund. (§6-d(4))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)

Section 6-e (Contingency and tax stabilization reserve fund for municipal corporations)

POWERS/DUTIES:

When preparing the tentative budget of a municipal corporation, if the current balance of a contingency and tax stabilization reserve fund, as shown by the required statement of the **chief fiscal officer** exceeds ten percent of the eligible portion of the annual budget for the current fiscal year, such excess shall be used to reduce the amount of real property taxes needed to finance the eligible portion of the annual budget for the next succeeding fiscal year. (§6-e(4)(e))

The moneys in the contingency and tax stabilization reserve fund shall be deposited in one or more of the banks or trust companies designated as depositories of the funds of such municipal corporation. The governing board, or the **chief fiscal officer** having custody of such money of such municipal corporation may invest the moneys in such fund in obligations specified in section eleven of this article. Any interest earned or capital gain realized on the money so deposited or invested shall accrue to and become part of such fund. (§6-e(5))

The **chief fiscal officer** shall account for the contingency and tax stabilization reserve fund separate and apart from all other funds of the municipal corporation. Such accounting shall show: the source, date and amount of each sum paid into the fund; the interest earned by such fund; capital gains or losses resulting from the sale of investments of the fund; the order, source thereof, date and amount of each appropriation from this fund; the assets of the fund, indicating cash balance and a schedule of investments. Not later than sixty days after the start of each fiscal year and at such times as may be required by the governing board, the **chief fiscal officer** shall furnish to the governing board a detailed report of the operation and condition of the fund during the preceding fiscal year which shall include a statement of receipts and disbursements, and a statement of the balance of the fund as of the last day of such preceding fiscal year and such other dates as may be specified by the governing board. Not later than thirty days prior to the last date provided by law for the filing of the tentative budget, the **chief fiscal officer** shall furnish to the officer or body responsible for preparing the tentative budget a statement of the current balance of the fund. (§6-e(6))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)

Section 6-f (Snow and ice removal and road repair reserve funds for municipal corporations)

POWERS/DUTIES:

The moneys in such fund shall be deposited and secured, and accounted for separate and apart from all other funds of the municipal corporation. The governing board or the **chief fiscal officer** of such municipal corporation, if the governing board shall delegate such duty to him, may invest the moneys in such fund in the manner provided in section eleven of this article. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of such fund. (§6-f(4))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)

Section 6-h (Reserve fund for payment of bonded indebtedness)

POWERS/DUTIES:

*** All expenditures from such fund may only be made by the **chief fiscal officer** of the municipal corporation establishing the fund. Any such bonds so paid, purchased or redeemed and any interest coupons representing unmaturing interest shall be cancelled and destroyed by the **chief fiscal officer**, who shall make a notation of such cancellation and destruction in the bond register. Such notation shall describe each bond by title, date of issue, number, denomination and date of maturity, and if coupons are attached thereto by number, face value and date of maturity. (§6-h(5))

The **chief fiscal officer** shall keep a separate account for each fund established. Such account shall show: The date and amount of each sum paid into the fund; the interest earned by such fund; the capital gains or losses resulting from the sale of investments of the fund; the interest or capital gains which have accrued to the fund; the amount and date of each withdrawal from the fund; the assets of the fund, indicating the cash balance therein and a schedule of the amounts invested. The **chief fiscal officer** at the termination of each fiscal year shall render a detailed report of the operation and condition of each of such funds to the governing board. (§6-h(7)(a-f))

The moneys in each such fund shall be deposited and secured, and the **chief fiscal officer** may invest the moneys in each such fund in the manner provided in section eleven of this article. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become a part of each such fund. The separate identity of each such fund shall be maintained whether its assets consist of cash, investments, or both. (§6-h(9))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)
Section 6-j (Workmen`s compensation reserve fund)

POWERS/DUTIES:

The moneys in such fund shall be deposited and secured, and accounted for separate and apart from all other funds of the municipality. The **chief fiscal officer** of such municipality may invest the moneys in such fund in the manner provided in section eleven of this article. Any interest earned or capital gain realized on the money so deposited or invested shall accrue to and become part of such fund. The separate identity of such fund shall be maintained whether its assets consist of cash or investments or both. (§6-j(3))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)
Section 6-k (Electric utility depreciation reserve funds)

POWERS/DUTIES:

*** The moneys in the fund shall be deposited and secured, and the **chief fiscal officer** of such municipal corporation if the governing board shall delegate such duty to him may invest the moneys of such fund in the manner provided in section eleven of this article. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of the fund. The separate identity of the fund shall be maintained whether its assets consist of cash or investments or both. (§6-k)

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)
Section 6-1 (Mandatory reserve fund)

POWERS/DUTIES:

The **chief fiscal officer** shall keep a separate account for each of such funds established. Such account shall show: the date of creation of the fund and the amount credited thereto; the interest earned by such fund; the capital gains or losses resulting from the sale of investments of the fund; the interest or capital gains which have accrued to the fund; the amount and date of each withdrawal from the fund; the assets of the fund, indicating the cash balance therein and a schedule of the amounts invested. The **chief fiscal officer** at the termination of each fiscal year shall render a detailed report of the operation and condition of each of such funds to the governing board. (§6-1(4))

The moneys in each such fund shall be deposited and secured in the manner provided by section ten of this article. The governing board or the **chief fiscal officer** of such municipal corporation, fire district or school district, if the governing board shall delegate such duty to him, may invest the moneys in each such fund in the manner provided in section eleven of this article. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become a part of each such fund. The separate identity of each such fund shall be maintained whether its assets consist of cash, investments, or both. (§6-1(6))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)
Section 6-m (Unemployment insurance payment reserve fund)

POWERS/DUTIES:

The moneys in such fund shall be deposited and secured, and the **chief fiscal officer** may invest the moneys in such fund in the manner provided by section eleven of this article. Any interest earned or capital gain realized on the money so deposited or invested shall accrue to and become part of such fund. The separate identity of such fund shall be maintained whether its assets consist of cash or investments or both. (§6-m(3))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)
Section 6-n (Insurance reserve fund)

POWERS/DUTIES:

The moneys in such fund shall be deposited and secured in the manner provided by section ten of this article. The governing board, or the **chief fiscal officer** of such municipal corporation, if the governing board shall delegate such duty to him, may invest the moneys in such fund in the manner provided by section eleven of this article. Any interest earned or capital gain realized on the money so deposited or invested shall accrue to and become part of such fund. (§6-n(5))

The **chief fiscal officer** shall account for this fund separate and apart from all other funds of the municipal corporation. Such accounting shall show: the source, date and amount of each sum paid into the fund; the interest earned by such fund; capital gains or losses resulting from the sale of investments of this fund; the order, purpose thereof, date and amount of each payment from this fund; the assets of the fund, indicating cash balance and a schedule of investments. The **chief fiscal officer**, within sixty days of the end of each fiscal year, shall furnish a detailed report of the operation and condition of this fund to the governing board. The **chief fiscal officer** shall also keep a separate account for each kind of risk funded pursuant to subdivision two of this section. (§6-n(6))

GENERAL MUNICIPAL LAW

CITE:

Article 2 (General Municipal Finances)

Section 6-p (Employee benefit accrued liability reserve fund)

POWERS/DUTIES:

The moneys in such fund shall be deposited and secured in the manner provided by section ten of this article. The governing board, or the **chief fiscal officer** of such municipal corporation, if the governing board shall delegate such duty to him, may invest the moneys in such fund in the manner provided by section eleven of this article. Any interest earned or capital gain realized on the money so deposited or invested shall accrue to and become part of such fund. (§6-p(4))

The **chief fiscal officer** shall account for this fund separate and apart from all other funds of the municipal corporation. Such accounting shall show: the source, date and amount of each sum paid into the fund; the interest earned by such fund; capital gains or losses resulting from the sale of investments of this fund; the order, purpose thereof, date and amount of each payment from this fund; the assets of the fund, indicating cash balance and a schedule of investments. The chief fiscal officer, within sixty days of the end of each fiscal year, shall furnish a detailed report of the operation and condition of this fund to the governing board. The **chief fiscal officer** shall also keep a separate account for each kind of employee benefit funded. (§6-p(5))

GENERAL MUNICIPAL LAW

CITE:

Article 3 (Report of Financial Condition)
Section 30 (Reports)

POWERS/DUTIES:

Every municipal corporation and school, fire, improvement and special district shall annually make a report of its financial condition to the comptroller. Such report shall be made by the **chief fiscal officer** of each municipal corporation, by the **chief fiscal officer** of a municipal corporation having a school district for such school district, by the treasurer of each other school district, except for a common school district not having a treasurer, by the chairman of the school board or the sole trustee and by the treasurer of each fire, improvement or special district, or in the case of a consolidated health district, the president of the board of health. Such reports shall include the financial transactions of joint services.*** (§30(1))

***Upon written request from the **chief fiscal officer** of a municipal corporation, district, agency or activity, the comptroller may extend the period for filing such report for an additional sixty days. It shall be the duty of the incumbent officer at the time such reports are required to be filed with the comptroller to file such report. The refusal or wilful neglect of such officer to file a report as herein prescribed shall be a misdemeanor and subject the **financial officer** so refusing or neglecting to a penalty of five dollars per day for each day's delay beyond the sixty days to be paid on demand of the comptroller. Notwithstanding any of the provisions contained in this section, the city of New York and the city of Buffalo shall file their respective reports with the comptroller within four months after the close of their respective fiscal years. (§30(5))

GENERAL MUNICIPAL LAW

CITE:

Article 4 (Negligence and Malfeasance of Public Officers; Taxpayers` Remedies)
Section 50-f (Recording of notice of claim)

POWERS/DUTIES:

Wherever a notice of claim is required, every such authority or commission shall make and keep a record, numbered consecutively and indexed alphabetically according to the name of the claimant, of each notice of claim filed in compliance with such requirement and of the disposition of the claim so noticed. Wherever such notice of claim relates to a cause of action against a municipal corporation or any such authority or commission for damages or injuries to person or property sustained in consequence of any street, highway, bridge, culvert, sidewalk or crosswalk being out of repair, unsafe, dangerous or obstructed, or in consequence of the existence of snow or ice thereon, every municipal corporation and every such authority or commission shall keep an additional record of each such notice of claim indexed according to the location of the alleged defective, unsafe, dangerous or obstructed condition. The record shall be made and kept by the **comptroller in the city of New York**. The record of each claim shall be preserved for a period of five years after the date of the final disposition thereof. (§50-f(1))

GENERAL MUNICIPAL LAW

CITE:

Article 4 (Negligence and Malfeasance of Public Officers; Taxpayers` Remedies)
Section 50-k (Civil actions against employees of the city of New York)

POWERS/DUTIES:

The city shall indemnify and save harmless its employees in the amount of any judgment obtained against such employees in any state or federal court, or in the amount of any settlement of a claim approved by the corporation counsel and the **comptroller**, provided that the act or omission from which such judgment or settlement arose occurred while the employee was acting within the scope of his public employment and in the discharge of his duties and was not in violation of any rule or regulation of his agency at the time the alleged damages were sustained; the duty to indemnify and save harmless prescribed by this subdivision shall not arise where the injury or damage resulted from intentional wrongdoing or recklessness on the part of the employee. (§50-k(3))

GENERAL MUNICIPAL LAW

CITE:

Article 5 (Powers, Limitations, and Liabilities)

Section 70-a (Liability for expenses incurred in enforcing lawful required payment of moneys to state agencies)

POWERS/DUTIES:

Notwithstanding any inconsistent provision of this chapter or of any law, general, special or local, whenever any municipal corporation is required by law to provide and pay any moneys to a corporate or other agency or instrumentality of the state for a public purpose, any reasonable expenses necessarily incurred by such an agency or instrumentality in compelling or enforcing by judicial proceeding payment to it of such moneys shall be a charge against such municipal corporation and such municipal corporation shall be liable therefor and shall pay the amount thereof upon certification and approval by the attorney-general, to such agency or instrumentality, provided vouchers therefor, properly certified and approved, shall be presented to and filed with the **chief fiscal officer** of the municipal corporation within six months after final determination of such judicial proceedings in the case of any such expenses hereafter incurred, and in the case of any such expenses heretofore incurred within six months after this section as hereby added takes effect.

GENERAL MUNICIPAL LAW

CITE:

Article 5 (Powers, Limitations, and Liabilities)
Section 72-a (Acquisition and development of forest lands)

POWERS/DUTIES:

The governing board of a county may severally acquire and hold for such county by purchase, gift, lease or condemnation, tracts of land having forests or tree growth thereon, or suitable for the growth of trees, and may appropriate therefor the necessary moneys for which the lands are acquired. If it be determined to purchase such lands, such moneys are to be raised, in whole or in part, by taxation and levied and collected as other county taxes or such moneys may be raised, in whole or in part. All revenues and emoluments from lands so acquired shall belong to the municipality and be paid to its **chief fiscal officer** for the purposes of such municipality and in reduction of taxation therein. Moneys may be appropriated for the care and maintenance of such lands and the development and use for forests thereon annually, and the amount thereof raised by taxation in the same manner that other expenditures of such county.

GENERAL MUNICIPAL LAW

CITE:

Article 5 (Powers, Limitations, and Liabilities)
Section 99-n (Transfer and lease of ferry boats and buses)

POWERS/DUTIES:

Notwithstanding any other law, a municipality, acting through its chief executive officer and its **chief fiscal officer**, without further approval, except, in the case of any municipality with respect to which the legislature has declared that a state of financial emergency exists, the approval of any emergency financial control board or similar body established by state law for such municipality, may sell or transfer all interest in any or all of its ferry boats and buses, except to the extent of any portion of any ferry boat or bus financed by federal grants, and obtain a lease from the transferee pursuant to which it may operate such ferry boats or buses provided first, that such lease contains an option to the municipality to repurchase such interest at the expiration of the scheduled lease term for nominal consideration and second, that the aggregate of the municipality's regularly scheduled rental payments during the 12-month lease shall not exceed the aggregate amount receivable, whether by principal or interest, by the municipality from its transferee during such period. (§99-n(2))

GENERAL MUNICIPAL LAW

CITE:

Article 5A (Public Contracts)
Section 105 (Disposition of deposit accompanying bid)

POWERS/DUTIES:

Whenever as a condition precedent to the reception or consideration of a bid for furnishing supplies, materials, or equipment or performing work for a political subdivision, a deposit of a certified check, money, bonds or other obligations is required, a person or corporation submitting a bid may withdraw the same if no award of the contract be made within forty-five days after the receipt thereof, and upon such withdrawal such deposit shall be returned. A certified check, money, bonds or other obligations or security deposited to secure a bid shall be retained under the jurisdiction and control of the **chief fiscal officer** until returned to the bidder or forfeited.

GENERAL MUNICIPAL LAW

CITE:

Article 5A (Public Contracts)

Section 107 (Claims against political subdivisions; contractor`s undertaking)

POWERS/DUTIES:

A contractor under a contract made or awarded by any political subdivision, in case any claim or notice of claim be made against or filed with such municipality for injury or damage to person or property in connection with the performance of such contract, may file with the **fiscal officer** an undertaking, and thereupon such **fiscal officer** shall be authorized to make payments to such contractor pursuant to the terms of such contract. Such undertaking shall be executed with such sureties, in such form and for such amount as the **fiscal officer** may prescribe, and shall be conditioned for the payment by such contractor of any judgment which may be recovered in an action brought upon such claim.

GENERAL MUNICIPAL LAW

CITE:

Article 5A (Public Contracts)
Section 109-b (Installment contracts)

POWERS/DUTIES:

Under this section, functions performed by a governing board shall, in New York City, be performed by the mayor and **comptroller**, and the approvals of the mayor and the **comptroller** of any agreement, contract, instrument, arrangement or transaction contemplated by this section shall be the only approvals required therefor, subject to the provisions of the NYS financial emergency act for NYC. (§109-b(1)(f))

Certificates of participation caused to be executed and delivered in connection with one or more installment purchase contracts may be sold at public or private sale, either independently or in connection with a pooled or aggregate program, as determined by the governing board. The governing board may, by resolution, delegate such power to the **chief fiscal officer**, in which event such **chief fiscal officer** shall exercise such powers and perform such duties until the governing board shall, by resolution, elect to reassume the same.*** (§109-b(3)(b))

Whenever in the judgement of the governing board the **chief fiscal officer**, the interest of the political subdivision will be served thereby, the governing board, or **chief fiscal officer** as the case may be, may authorize the sale of such certificates of participation at private sale, including such sale in connection with a pooled or aggregate program. (§109-b(3)(c))

GENERAL MUNICIPAL LAW

CITE:

Article 10 (Firemen and Policemen)

Section 205 (Payments to injured or representatives of deceased volunteer firemen)

POWERS/DUTIES:

Notice of an injury or death for which benefits are payable under this section shall be given to the municipal corporation within thirty days after receiving such injury, and in case of the death within thirty days after such death. Such notice may be given by any person claiming to be entitled to such benefits or by someone in his behalf. The notice shall be in writing, shall contain the name and address of the volunteer fireman, and state in ordinary language the time, place, nature and cause of the injury and shall be signed by him or by a person on his behalf or, in case of death, by any one or more of his dependents, or by a person on their behalf. The notice shall be given to the **comptroller or chief financial officer** of the city by delivering it to such officer or by registered letter properly addressed to such officer. The failure to give notice of injury or notice of death shall be a bar to any claim under this section. Failure to give notice of such injury or death within such thirty day period may be excused by the county judge who would have

jurisdiction of a controversy under this section, upon petition and proper notice, either upon the ground that for some sufficient reason the notice had not been given, or that any member of a body in charge of, or any officer of the fire department or fire company had knowledge within such thirty day period, of the injuries or death, or that the municipal corporation or fire district has not been prejudiced by a delay in giving such notice.

Within two years after receiving the injury, or if death results therefrom within two years after such death, a claim for the benefits under this section shall be filed with the **same officer to whom a notice of an injury must be given**. The claim shall be in substantially the same form and shall give substantially the same information as is required by the workmen's compensation law. Payments of weekly benefits under this section shall commence within fifteen days after the filing of such claim, and payments of lump sum, and monthly, death benefits under this section shall be made or commenced within thirty days after such filing. In the event of a failure to make such payments within any such period or to continue the same for the time required therefor, a controversy shall be presumed to have arisen and a proceeding may thereupon be instituted. (§205(b))

GENERAL MUNICIPAL LAW

CITE:

Article 10 (Firemen and Policemen)

Section 209 (Outside service by local fire departments, companies, ambulance districts and airport crash-fire-rescue units)

POWERS/DUTIES:

Any loss or damage to, or expense incurred in the operation of, fire apparatus or other equipment answering a call for assistance from outside territory, and the cost of any materials used in connection with such call, shall be a charge against and paid by the city which issued the call for assistance. No such claim, however, shall be allowed unless, within sixty days after such loss or damage has been sustained, or such expense has been incurred, or such materials have been used, written notice thereof be served by mail or otherwise on the **comptroller or chief financial officer** of the city from which issued the call for assistance. (§209(2))

GENERAL MUNICIPAL LAW

CITE:

Article 10 (Firemen and Policemen)

Section 209-g (Outside service by local fire departments, companies, ambulance districts and airport crash-fire-rescue units)

POWERS/DUTIES:

The state or assisting municipal corporation or fire district in such case shall be liable for salaries or other compensation to the assisting forces furnished during the time they shall not be performing their duties for the state or for the assisting municipal corporation or fire district and shall defray the actual traveling and maintenance expense of such assisting forces while they are rendering such aid and assistance, but the receiving municipal corporation or fire district shall reimburse the assisting municipal corporation or fire district for any moneys paid for such salaries or other compensation and traveling and maintenance expense. Any such claim for loss, damage, expense or cost shall not be allowed unless within sixty days after the same shall have been sustained or incurred a written notice of such claim, under oath, itemizing such loss, damage, expense or cost, is served by mail or otherwise upon the **comptroller or chief fiscal officer** of such receiving municipal corporation or fire district. An assisting municipal corporation or fire district may assume any such loss, damage, expense or cost or loan such equipment and apparatus or donate such services to the receiving municipal corporation or fire district without charge or cost. (§209-g(2))

GENERAL MUNICIPAL LAW

CITE:

Article 13 (Playgrounds)

Section 244-b (Joint playgrounds or neighborhood recreation centers)

POWERS/DUTIES:

Any two or more such municipalities may jointly acquire property for and operate and maintain playgrounds or neighborhood recreation centers and may make and perform agreements in connection therewith. Any school district shall have the power to join with any such municipality in equipping, operating and maintaining playgrounds and neighborhood recreation centers, may appropriate money therefor and may make and perform agreements in connection therewith. Such agreements between municipalities or a school district and a municipality shall include provisions for the proportionate cost to be borne by each municipality or school district and the manner of employment of personnel and may provide that a **fiscal officer** of one such municipality shall be the custodian of the moneys made available for expenditure for such purposes and that such **fiscal officer** may make payments therefrom upon audit of the appropriate auditing body or officer of his municipality.

GENERAL MUNICIPAL LAW

CITE:

Article 13 (Playgrounds)
Section 244-d (Joint recreation commission)

POWERS/DUTIES:

A **fiscal officer** of one such municipality shall be the custodian of the moneys made available for expenditure for such purposes by all such municipalities and that such **fiscal officer** may make payments therefrom upon audit of the appropriate auditing body or officer of his municipality. (§244-d(5))

GENERAL MUNICIPAL LAW

CITE:

Article 15 (Urban Renewal)
Section 508 (State Loans)

POWERS/DUTIES:

The commissioner [of DHCR] may, in the name of the state, make or contract to make loans to a municipality to assist such municipality to establish and carry out one or more programs of urban renewal...No municipality shall receive any such loan until (a) the urban renewal plan has been approved by the governing body; (b) the program set forth in such plan has been certified as eligible for federal assistance by the housing and home finance agency of the federal government; and (c) the governing body and the **comptroller** of the municipality have attached their separate approvals to the loan contract.*** (§508(1))

GENERAL MUNICIPAL LAW

CITE:

Article 15 (Urban Renewal)
Section 510 (State capital grants)

POWERS/DUTIES:

No municipality shall receive any such state capital grant (to assist in carrying out one or more programs of urban renewal) until (a) the urban renewal plan has been approved by the governing body; (b) the program set forth in such plan has been certified as eligible for federal assistance by the appropriate federal agency, or the governing body has found that such federal financial assistance is not necessary for the undertaking and successful completion of the program set forth in such plan; and (c) the governing body and the **comptroller** have attached their separate approvals to the grant contract. The commissioner of DHCR may make temporary advances to such municipality in anticipation of any such grant. (§510(3))

The DHCR commissioner may make or contract to make state capital grants to municipalities to assist in financing the cost of the preparation and completion of one or more community renewal programs... No municipality shall receive any such state capital grant until (1) the community renewal program has been approved by the governing body; (2) such program has been certified as eligible for federal assistance by the appropriate federal agency; and (3) the governing body and the **comptroller** have attached their separate approvals to the state grant contract. (§510(5)(a,c))

GENERAL MUNICIPAL LAW

CITE:

Article 18 (Conflicts of Interest of Municipal Officers and Employees)
Section 801 (Conflicts of interest prohibited)

POWERS/DUTIES:

Except as provided in section eight hundred two of this chapter, no municipal officer or employee shall have an interest in any contract with the municipality of which he is an officer or employee, when such officer or employee, individually or as a member of a board, has the power or duty to negotiate, prepare, authorize or approve the contract or authorize or approve payment thereunder; audit bills or claims under the contract; or appoint an officer or employee who has any of the powers or duties set forth above. No **chief fiscal officer**, treasurer, or his deputy or employee, shall have an interest in a bank or trust company designated as a depository, paying agent, registration agent or for investment of funds of the municipality of which he is an officer or employee. The provisions of this section shall in no event be construed to preclude the payment of lawful compensation and necessary expenses of any municipal officer or employee in one or more positions of public employment, the holding of which is not prohibited by law.

GENERAL MUNICIPAL LAW

CITE:

Article 18 (Conflicts of Interest of Municipal Officers and Employees)
Section 802 (Exceptions)

POWERS/DUTIES:

The provisions of section eight hundred one of this chapter shall not apply to the designation of a bank or trust company as a depository, paying agent, registration agent or for investment of funds of a municipality except when the **chief fiscal officer** or his deputy or employee has an interest in such bank or trust company; provided, however, that where designation of a bank or trust company outside the municipality would be required because of the foregoing restriction, a bank or trust company within the municipality may nevertheless be so designated. (§802(1)(a))

GENERAL MUNICIPAL LAW

CITE:

Article 18-A (Municipal Industrial Development Agencies)
Section 917 (New York City Industrial Development Agency)

POWERS/DUTIES:

It shall be organized in a manner prescribed by the provisions of this chapter, except that its board shall consist of fifteen members. Among its membership shall be the **city comptroller**, the city administrator of the economic development administration, the corporation counsel of such city and the chairman of the city planning commission of such city, each of whom shall have the power to designate an alternate to represent them at board meetings with all the rights and powers, including the right to vote, reserved to all board members, provided that such designation be in writing to the chairman of the board. Six of the remaining eleven members shall be appointed by the mayor of such city upon consultation with the economic development council, business and labor organizations and elected officials and five shall be appointed by the mayor upon designation by the borough improvement boards of such city, one member from each borough. (§917(d))

LABOR LAW

CITE:

Article 8 (Public Work)
Section 220 (Hours, wages and supplements)

POWERS/DUTIES:

Fiscal officer as used herein, shall be deemed to be, on public work performed by or on behalf of the state or a public benefit corporation or a county or a village, or other civil division of the state, except a city with a population in excess of one million, the commissioner of labor; and on public work performed by or **on behalf of a city with a population in excess of one million, the comptroller** or other analogous officer of such city. (§220(5)(e))

It shall be the duty of the **fiscal officer** to ascertain and determine the schedules of supplements to be provided and wages to be paid workmen, laborers and mechanics on such public work, prior to the time of the advertisement for bids, and such schedules shall be annexed to and form a part of the specifications for the work. Such **fiscal officer** shall file with the department having jurisdiction such schedules to the time of the commencement of the advertisement for bids on all public works proposed to be constructed. Any person or corporation that willfully pays or provides after entering into such contract, less than such stipulated wage scale or supplements as established by the **fiscal officer** shall be guilty of a misdemeanor and upon conviction shall be punished for such first offense by a fine of five hundred dollars or by imprisonment for not more than thirty days, or both fine and imprisonment; * * * (§220(3))

It shall be the duty of the department of jurisdiction to ascertain from the plans and specifications the classification of workmen, mechanics and laborers to be employed on such project. Such department shall file with the **fiscal officer** the classification of workmen, mechanics and laborers to be employed upon such public works project, together with a statement of the work to be performed by each such classification. From such statement it shall be the duty of the **fiscal officer** to make a proper classification of such workmen, mechanics and laborers taking into account whether the work is heavy and highway, building, sewer and water, tunnel work or residential and to make a determination of the schedules of wages and supplements to be paid or provided, as the case may be, therefor. (§220(3-a)(a))

The **fiscal officer** may require any person or corporation performing such public work to file with the **fiscal officer** within ten days of receipt of said request, payroll records, sworn to as to their validity and accuracy, requested by the **fiscal officer**, for said public work or for any public or private work performed by said person or corporation during the same period of time as said public work. In the event said person or corporation fails to provide the requested information within the allotted ten days, the **fiscal officer** shall, within fifteen days, order the department of jurisdiction to immediately withhold from payment to said person or corporation up to twenty-five percent of the amount, not to exceed one hundred thousand dollars, to be paid to said person or corporation under the terms of the contract pursuant to which said public work is being performed. Said amount withheld shall be immediately released upon receipt by the department

of jurisdiction of a notice from the **fiscal officer** indicating that the request for records had been satisfied. (§220(c))

The **fiscal officer** of any political subdivision of the state, wherein a public work project is proposed to be constructed, may request the industrial commissioner to make a classification by trades or occupations of laborers, workmen and mechanics required to perform the public work in its completed form. (§220(3-d))

The prevailing rate of wage shall be annually determined in accordance herewith by the **fiscal officer** no later than thirty days prior to July first of each year, and the prevailing rate of wage for the period commencing July first of such year through June thirtieth, inclusive, of the following year shall be the rate of wage set forth in such collective bargaining agreements for the period commencing July first through June thirtieth, including those increases for such period which are directly ascertainable from such collective bargaining agreements by the **fiscal officer** in his annual determination. In the event that it is determined after a contest that less than thirty percent of the workers, laborers or mechanics in a particular trade or occupation in the locality where the work is being performed receive a collectively bargained rate of wage, then the average wage paid to such workers, laborers or mechanics in the same trade or occupation in the locality for the twelve-month period preceding the **fiscal officer's** annual determination shall be the prevailing rate of wage. (§220(5)(a))

"Prevailing practices in the locality" shall be the practice of providing supplements as provided by virtue of collective bargaining agreements between bona fide labor organizations and employers of the private sector, performing public or private work provided that said employers employ at least thirty per centum of workers, laborers or mechanics in the same trade or occupation in the locality, as determined by the **fiscal officer**. (§220(5)(c))

The **fiscal officer** may require any person or corporation performing such public work to file with such **fiscal officer** schedules of the supplements to be provided and wages to be paid to such laborers, workmen or mechanics. Any such person or corporation shall, within ten days after the receipt of written notice of such requirement, file with the **fiscal officer** such schedules of wages and supplements. (§220(6))

The **fiscal officer** shall, on a verified complaint in writing of any person interested or of any employee organization, and may on his own initiative cause a compliance investigation to be made to determine whether the contractor or a subcontractor has paid the prevailing rate of wages and prevailing practices for supplements in the same trade or occupation in the locality within the state where such public work is being performed, or the hours of labor performed by the workmen, laborers and mechanics employed on such public work, or both. The **fiscal officer** or his agents, examiners and inspectors may examine or cause to be examined the books and records pertaining to the rate of wages paid and supplements provided to the laborers, workmen and mechanics on said public work and the hours of labor performed by such laborers, workmen and mechanics on said public work. The **fiscal officer** in such investigation shall be deemed to be acting in a judicial capacity, and shall have the right to issue subpoenas, administer oaths and examine witnesses. Such **fiscal officer** shall make either an order, determination or any other disposition, including but not limited to an agreed upon settlement and/or stipulation, within six months from the date of filing of such verified complaint, and where a compliance investigation is made without the filing of a verified complaint, within six months from the date a compliance

investigation is initiated by such fiscal officer. Upon the making of said order or determination, or upon arriving at such agreed upon settlement and/or stipulation, a copy thereof shall be sent by certified mail, return receipt requested, by the **fiscal officer**: (i) to the person and employee organization, if any, who or which initiated the complaint, (ii) to the person or corporation, if any, against whom the complaint was brought, and (iii) where a compliance investigation is made without the filing of a complaint, to the person or corporation who or which was the subject of the compliance investigation. (§220(7))

The **fiscal officer** must make an inquiry as to the willfulness of the alleged violation which is the subject of a compliance investigation. In the event a formal hearing is held, the **fiscal officer**, upon a review of the entire record and a finding of credible evidence, must make a determination, as to the willfulness of said violation. (§220(7-a))

Before issuing an order or determination, the **fiscal officer** shall order a hearing at a time and place to be specified, and shall give notice thereof, together with a copy of such complaint or the purpose thereof, or a statement of the facts disclosed upon such investigation, which notice shall be served personally or by mail on any person or corporation affected thereby; such person or corporation shall have an opportunity to be heard in respect to the matters complained of at the time and place specified in such notice, which time shall be not less than five days from the service of the notice personally or by mail. The **fiscal officer** in such hearing shall be deemed to be acting in a judicial capacity, and shall have the right to issue subpoenas, administer oaths and examine witnesses. Such hearing shall be expeditiously conducted and upon such hearing the **fiscal officer** shall determine the issues raised thereon and shall make and file an order in the **office of the fiscal officer** stating such determination, and forthwith serve a copy of such order, with a notice of the filing thereof, upon the parties to such proceeding, personally or by mail. Such order shall direct payment of wages or supplements found to be due, including interest at the rate of interest then in effect as prescribed by the superintendent of banks pursuant to section fourteen-a of the banking law per annum from the date of the underpayment to the date of the payment, provided, however, that such interest rate shall not apply to subdivision eight-c of this section. * * * Where the **fiscal officer is a city comptroller** or other analogous officer, the penalty shall be paid to **said officer** for deposit in the city treasury. Upon the entry of such order any party aggrieved thereby may commence a proceeding for the review thereof pursuant to article seventy-eight of the civil practice law and rules within thirty days from the notice of the filing of the said order in the **office of the fiscal officer**. * * * Provided that no proceeding for judicial review as provided herein shall then be pending and the time for initiation of such proceeding shall have expired, the **fiscal officer** may file with the county clerk of the county where the employer resides or has a place of business the order of the fiscal officer containing the amount found to be due. The filing of such order shall have the full force and effect of a judgment duly docketed in the office of such clerk. The order may be enforced by and in the name of the **fiscal officer** in the same manner, and with like effect, as that prescribed by the civil practice law and rules for the enforcement of a money judgment. (§220(8))

LABOR LAW

CITE:

Article 8 (Public Work)
Section 220-a (Statements showing amounts due for wages and supplements to be filed –
Verification)

POWERS/DUTIES:

Before final payment is made by or on behalf of the state, county, city, town, village or other civil division of the state for any sum or sums due on account of a contract for a public improvement, it shall be the duty of the comptroller of the state or **the financial officer of the municipal corporation** or other officer or person charged with the custody and disbursement of the corporate funds applicable to the contract under and pursuant to which payment is made to require the contractor to file every verified statement required to be obtained by the contractor from its subcontractors pursuant to subdivision one of this section and to file a statement in writing in form satisfactory to such officer certifying to the amounts then due and owing from such contractor filing such statement to or on behalf of any and all laborers for daily or weekly wages or supplements on account of labor performed upon the work under the contract, setting forth therein the names of the persons whose wages or supplements are unpaid and the amount due to each or on behalf of each respectively. (§220-a(2))

LABOR LAW

CITE:

Article 8 (Public Work)

Section 220-b (Amounts due for wages and supplements may be withheld for benefit of laborers)

POWERS/DUTIES:

In case any interested person shall have previously filed a protest in writing objecting to the payment to any contractor or subcontractor to the extent of the amount or amounts due or to become due to him for daily or weekly wages or supplements for labor performed on the public improvement for which such contract was entered into, or if for any other reason it may be deemed advisable, the comptroller of the state or **the financial officer of the municipal corporation** or other officer or person charged with the custody and disbursement of the state or corporate funds applicable to the contract for such public improvement may deduct from the whole amount of any payment on account thereof the sum or sums admitted by any contractor or subcontractor in such statement or statements so filed to be due and owing by him on account of labor performed on such public improvement before making payment of the amount certified for payment in any estimate or voucher, and may withhold the amount so deducted for the benefit of the laborers, workmen or mechanics whose wages or supplements are unpaid or not provided, as the case may be, as shown by the verified statements filed by any contractor or subcontractor, and may pay directly to any person the amount or amounts shown to be due to him or his duly authorized collective bargaining labor organization, as the case may be, for such wages or supplements by the statements filed as hereinbefore required, thereby discharging the obligation of the contractor or subcontractor to the person or his duly authorized collective bargaining labor organization receiving such payment to the extent of the amount thereof. (§220-b(1))

When any interested person shall file a written complaint with the **fiscal officer**, as herein defined, alleging unpaid wages or supplements due for labor performed on a public improvement for which a contract has been entered into, and said labor is alleged to have been performed within the two-year period immediately preceding the date of the filing of said complaint, or if, on the **fiscal officer**'s own initiative, unpaid wages or supplements appear to be due, the **fiscal officer** shall immediately so notify the financial officer of the civil division interested, or, if there are insufficient moneys still due to the contractor or subcontractor to satisfy said wages and supplements, including interest and penalty, the financial officer of another civil division which has entered or subsequently enters into a public improvement contract with the contractor or subcontractor, who shall withhold from any payment due or earned the contractor or subcontractor executing any public improvements, sufficient moneys to satisfy said wages and supplements, including interest at the rate provided herein, and any civil penalty that may be assessed as provided herein, pending a final determination. The financial officer shall immediately confirm in writing to the **fiscal officer** the amount of money withheld. (§220-b(2)(a)(1))

If there are still insufficient moneys due or earned to the contractor or subcontractor, as a result of work performed, to satisfy such wages and supplements, including interest and penalties, the

financial officer shall immediately notify the **fiscal officer**, who may issue a notice of intent to withhold any of the following: (i) any substantially-owned affiliated entity or any successor or subsidiary of the contractor or subcontractor; (ii) any of the partners, if the contractor or subcontractor is a partnership, or any of the five largest shareholders of the contractor or subcontractor, as determined by the **fiscal officer**; or (iii) any officer of the contractor or subcontractor who knowingly participated in the violation of this article. (§220-b(2)(a)(2))

The notice of intent to withhold shall provide that the **fiscal officer** intends to instruct the financial officer, not less than ten days following service of the notice by mail, to withhold sufficient moneys to satisfy unpaid wages and supplements, including interest at the rate provided in this article, and any civil penalty that may be assessed as provided in this article, from any payment due or earned the notified party under any public improvement contract pending final determination. * * * If the notified party fails to contest the notice of withholding, or if the **fiscal officer**, after reviewing the information provided by the notified party in such contest, determines that the notified party is a partner or top five shareholder, any officer of the contractor or subcontractor who knowingly participated in the violation of this article, or a substantially-owned affiliated entity, or successor, the **fiscal officer** may instruct the financial officer to withhold sufficient moneys to satisfy said wages and supplements, including interest at the rate provided in this article, and any civil penalty that may be assessed as provided in this article from any payment due the notified party under any public improvement contract pending the final determination. (§220-b(2)(a)(3))

The financial officer shall immediately implement the notice of withholding and confirm in writing to the **fiscal officer** the amount of money to be withheld. If the notified party contests the withholding after a withholding has been effected, and if the **fiscal officer** determines, that the notified party is not a partner or top five shareholder, an officer of the contractor or subcontractor who knowingly participated in the violation of this article, or a substantially-owned affiliated entity or successor, the **fiscal officer** shall immediately notify the financial officer to release all payments being withheld from the notified party and the financial officer shall implement the notice. (§220-b(2)(a)(4))

Any person, partnership, association, corporation or governmental body who files a lien or commences a judicial proceeding with respect to any monies withheld pursuant to this section shall notify the **fiscal officer** in writing of the lien or claim on or before the date of filing of the lien or commencement of the judicial proceeding. In any proceeding to obtain moneys withheld pursuant to this section by any person, partnership, association, corporation or governmental body, the **fiscal officer** shall have the right to appear and be heard. (§220-b(2)(b))

c. The **fiscal officer** shall cause an investigation to be made to determine whether any amounts are due to the laborers, workmen or mechanics, or on their respective behalves, on such public improvement, for labor performed after the commencement of the three-year period immediately preceding the filing of the complaint or the commencement of the investigation on his own initiative, as the case may be, * * * The **fiscal officer** in such an investigation shall be deemed to be acting in a judicial capacity and shall have the rights to issue subpoenas, administer oaths and examine witnesses. * * * Such investigation and hearing shall be expeditiously conducted, and upon such hearing and investigation, the **fiscal officer** shall determine the issues raised thereon and shall make and file an order in his office stating such determination and forthwith serve a copy of such order, either personally or by mail, together with notice of filing, upon the financial

officer of the civil division interested, and the parties to such proceedings and, if the **fiscal officer** be the **comptroller** or other analogous officer of a city, upon the commissioner.

* * * Upon the **fiscal officer**'s determination of the penalty, where the **fiscal officer** is the commissioner, the penalty shall be paid to the commissioner for deposit in the state treasury. Where the **fiscal officer** is a **city comptroller** or other analogous officer, the penalty shall be paid to said officer for deposit in the city treasury. (§220-b(2)(d))

When a final determination has been made in favor of a complainant and the contractor or subcontractor found violating this article has failed to make payment as required by the order of the **fiscal officer**, and provided that no relevant proceeding for judicial review shall then be pending and the time for initiation of such proceeding shall have expired, the **fiscal officer** may file a copy of the order of the **fiscal officer** containing the amount found to be due with the county clerk of the county of residence or place of business of any of the following: (i) any substantially-owned affiliated entity or any successor of the contractor or subcontractor; (ii) any of the partners if the contractor or subcontractor is a partnership or any of the five largest shareholders of the contractor or subcontractor, as determined by the **fiscal officer**; or (iii) any officer of the contractor or subcontractor who knowingly participated in the violation of this article; provided, however, that the **fiscal officer** shall within five days of the filing of the order provide notice thereof to the partner or top five shareholders or successor or substantially-owned affiliated entity or other entity determined to have violated any provision of subdivision five of section two hundred twenty of this article or this subdivision; the notified party may contest the filing on the basis that it is not a partner or top five shareholder, any officer of the contractor or subcontractor who knowingly participated in the violation of this article, or successor or substantially-owned affiliated entity. If, after reviewing the information provided by the notified party in support of such contest, the **fiscal officer** determines that the notified party is not subject to the provision of this paragraph, the fiscal officer shall immediately withdraw his filing of the order. The filing of such order shall have the full force and effect of a judgment duly docketed in the office of such clerk. The order may be enforced by and in the name of the **fiscal officer** in the same manner, and with like effect, as that prescribed by the civil practice law and rules for the enforcement of a money judgment. (§220-b(2)(g))

The **fiscal officer** shall make an inquiry as to the willfulness of the alleged violation which is the subject of an investigation pursuant to subdivision two of this section. In the event a formal hearing is held pursuant to this section, the **fiscal officer**, upon a review of the entire record and a finding of credible evidence, must make a determination, as to the willfulness of such violation.
* * * (§220-b(2-a))

LABOR LAW

CITE:

Article 8 (Public Work)
Section 220-g (Additional enforcement of article)

POWERS/DUTIES:

For the purpose of enforcing this article, the affected employee may bring an action to recover from the bond which is required by section one hundred thirty-seven of the state finance law, of the contractor, the subcontractor or both, unpaid wages and supplements, including interest as provided for in subdivision eight of section two hundred twenty of this article, due to persons furnishing labor to either the contractor or subcontractor. Said action may be brought against the contractor, the subcontractor, or the issuer of such bond, without prior notice, within one year of the date of the last alleged underpayment, or within one year of the date of the filing of an order by the commissioner or other fiscal officer determining a wage or supplement underpayment. The employee may permit an employee organization or the commissioner or other **fiscal officer** to commence such action on his behalf.

LABOR LAW

CITE:

Article 8 (Public Work)
Section 223 (Enforcement of article)

POWERS/DUTIES:

If the **fiscal officer** finds that any person contracting with the state, a municipal corporation, or any commission appointed pursuant to law, for the performance of any public work fails to comply with or evades the provisions of this article, he shall present evidence of such non-compliance or evasion to the officer, department, board or commission having charge of such work for enforcement. * * *

LABOR LAW

CITE:

Article 9 (Prevailing Wage for Building Service Employees)
Section 231 (Prevailing Wage)

POWERS/DUTIES:

The obligation of a contractor to pay prevailing supplements may be discharged by furnishing any equivalent combinations of fringe benefits or by making equivalent or differential payments in cash under rules and regulations established by the **fiscal officer**. (§231(2))

The public agency, or appropriate officer or agent thereof, whose responsibility it is to prepare or direct the preparation of the plans and specifications for a contract for building service work, shall ascertain from such plans and specifications the classifications of employees to be employed on such work and shall file a list of such classifications with the **fiscal officer**, together with a statement of the work to be performed. The **fiscal officer** shall determine the crafts, trades and occupations required for such work and shall make a determination of the wages required to be paid in the locality for each such craft, trade or occupation. * * * (§231(4))

LABOR LAW

CITE:

Article 9 (Prevailing Wage for Building Service Employees)
Section 234 (Powers of the fiscal officer)

POWERS/DUTIES:

In addition to the powers enumerated elsewhere in this article, the **fiscal officer** shall have the power:

- (a) to cause an investigation to be made to determine the wages prevailing in any locality in all crafts, trades and occupations involved in service work; in making such investigation, the fiscal officer may utilize wage and fringe benefit data from various sources including, but not limited to, data and determinations of federal, state or other governmental agencies;
- (b) to institute and conduct inspections at the site of the work or elsewhere in aid of the effective administration and enforcement of the provisions of this article;
- (c) to examine the books, documents and records pertaining to the wages paid to, and the hours of work performed by, service employees;
- (d) to hold the hearings provided for in this article, and in connection therewith to issue subpoenas, administer oaths and examine witnesses. The enforcement of a subpoena issued under this section shall be regulated by the civil practice law and rules;
- (e) to make a classification by craft, trade or other generally recognized occupational category of the service employees involved and to determine whether such work has been performed by the employees in such classification;
- (f) to require a contractor to file with the fiscal officer a record of the wages actually paid by such contractor to the employees and of their hours of work;
- (g) to delegate any of the foregoing powers to his deputy or other authorized representative;
- (h) to provide such reasonable limitations from any or all provisions of this article as he may find necessary and proper in the public interest or to avoid serious impairment of the conduct of government business;
- (i) to propose, and after public hearing held before him or his designee, to promulgate such rules as he shall consider necessary for the proper execution of the duties, responsibilities and powers conferred upon him by the provisions of this article. Such rules may allow such reasonable variations, tolerances and exemptions to and from any or all provisions of this article as the fiscal officer may find necessary and proper in the public interest, or to avoid serious impairment of the conduct of government business.

LABOR LAW

CITE:

Article 9 (Prevailing Wage for Building Service Employees)
Section 235 (Investigation and hearing)

POWERS/DUTIES:

Whenever the **fiscal officer** has reason to believe that a service employee has been paid less than the wages stipulated in the contract, or if such contract has no wage schedule attached thereto and the **fiscal officer** has reason to believe that a service employee has been paid less than the wages prevailing for his craft, trade or occupation, the **fiscal officer** may, and upon receipt of a written complaint from an employee employed thereon, shall conduct a special investigation to determine the facts relating thereto. (§235(1))

At the start of such investigation the **fiscal officer** may notify the financial officer of the public agency interested who shall, at the direction of the **fiscal officer**, forthwith withhold from any payment due to the contractor executing the contract sufficient money to safeguard the rights of the service employees and to cover the civil penalty that may be assessed as provided herein, *** (§235(2)(a))

If there are still insufficient moneys still due or earned to the contractor or subcontractor to safeguard the rights of the service employees and to cover the civil penalty that may be assessed as provided herein, the financial officer shall immediately so notify the **fiscal officer**, who may issue a notice of withholding to any of the following: any substantially-owned affiliated entity or successor or subsidiary of the contractor or subcontractor; an officer of the contractor or subcontractor who knowingly participated in the violation of this article, any of the partners, if the contractor or subcontractor is a partnership, or any of the five largest shareholders of the contractor or subcontractor, as determined by the **fiscal officer**. (§235(2)(b))

The notice of withholding shall provide that the **fiscal officer** intends to instruct the financial officer, not less than ten days following service of the notice by mail, to withhold sufficient moneys to safeguard the rights of the service employees and to cover the civil penalty that may be assessed as provided herein, from any payment due the notified party under any building service work contract pending final determination. * * * If the notified party fails to contest the notice of withholding, or if the **fiscal officer**, after reviewing the information provided by the notified party in such contest, determines that the notified party is a partner or one of the five largest shareholders, a substantially-owned affiliated entity, an officer of the contractor or subcontractor who knowingly participated in the violation of this article, or a successor, the **fiscal officer** may instruct the financial officer to immediately withhold sufficient moneys to safeguard the rights of the service employees and to cover the civil penalty that may be assessed as provided herein from any payment due the notified party under any building service work contract pending the final determination. (§235(2)(c))

If the notified party contests the withholding after a withholding has been effected, and if the **fiscal officer** determines that the notified party is not a partner or one of the five largest shareholders, a substantially-owned affiliated entity or successor, an officer of the contractor or subcontractor who knowingly participated in the violation of this article, the **fiscal officer** shall immediately notify the financial officer to release all payments being withheld from the notified party. (§235(2)(e))

If, despite the requirements of law, the contract for the service work has been awarded without the annexation thereto of the schedule of wages provided for in this article, the **fiscal officer** shall determine in the proceeding before him the wages prevailing at the time the work was performed for the crafts, trades or occupations of the employees involved. (§235(3))

In an investigation conducted under the provisions of this section, the inquiry of the **fiscal officer** shall not extend to work performed more than two years prior to: (a) the filing of the complaint, or (b) the commencement of the investigation upon the fiscal officer`s own volition, whichever is earlier in point of time. (§235(4))

The investigation and hearing shall be expeditiously conducted and upon the completion thereof the **fiscal officer** shall determine the issues raised and shall make and file an order in his office stating such determination and forthwith serve personally or by mail a copy of such order and determination together with a notice of filing upon all parties to the proceeding and upon the financial officer of the public agency involved. (§235(5)(a))

In addition to directing payment of wages found to be due, such order of the **fiscal officer** may direct payment of a further sum as a civil penalty in an amount not exceeding twenty-five percent of the total amount found to be due. * * * Where the fiscal officer is the commissioner, the penalty shall be paid to the commissioner for deposit in the state treasury. Where the **fiscal officer is a city comptroller** or other analogous officer, the penalty shall be paid to said officer for deposit in the city treasury. (§235(5)(b))

* * * Provided that no proceeding for judicial review as provided in this section shall then be pending and the time for initiation of such proceeding shall have expired, the **fiscal officer** may file with the county clerk of the county where the employer resides or has a place of business the order of the fiscal officer containing the amount found to be due. The filing of such order shall have the full force and effect of a judgment duly docketed in the office of such clerk. The order may be enforced by and in the name of the **fiscal officer** in the same manner, and with like effect, as that prescribed by the civil practice law and rules for the enforcement of a money judgment. (§235(6))

When a final determination has been made in favor of a complainant and the contractor or subcontractor found violating this article has failed to make payment as required by the order of the **fiscal officer**, and provided that no relevant proceeding for judicial review shall then be pending and the time for initiation of such proceeding shall have expired, the **fiscal officer** may file a copy of the order of the **fiscal officer** containing the amount found to be due with the county clerk of the county of residence or place of business of any of the following: (i) any substantially-owned affiliated entity or any successor of the contractor or subcontractor; (ii) any of the partners if the contractor or subcontractor is a partnership or any of the five largest shareholders of the contractor or subcontractor, as determined by **the fiscal officer**; or (iii) any

officer of the contractor or subcontractor who knowingly participated in the violation of this article; provided, however, that the **fiscal officer** shall within five days of the filing of the order provide notice thereof to the partner or top five shareholder or successor or substantially-owned affiliated entity. The notified party may contest the filing on the basis that it is not a partner or five largest shareholders, an officer of the contractor or subcontractor who knowingly participated in the violation of this article, successor or substantially-owned affiliated entity. If, after reviewing the information provided by the notified party in support of such contest, the **fiscal officer** determines that the notified party is not within the definitions described herein, the **fiscal officer** shall immediately withdraw his filing of the order. (§235(8)(a))

The filing of such order shall have the full force and effect of a judgment duly docketed in the office of such clerk. The order may be enforced by and in the name of the **fiscal officer** in the same manner, and with like effect, as that prescribed by the civil practice law and rules for the enforcement of a money judgment. (§235(8)(b))

LABOR LAW

CITE:

Article 9 (Prevailing Wage for Building Service Employees)
Section 239-a (Enforcement of article)

POWERS/DUTIES:

If the **fiscal officer** finds that any contractor on service work fails to comply with or evades the provisions of this article, he shall present evidence of such noncompliance or evasion to the public agency having charge of such work for enforcement. Where such evidence indicates a noncompliance or evasion on the part of a subcontractor, the contractor shall be responsible for such noncompliance or evasion. It shall be the duty of the public agency in charge of such service work to enforce the provisions of this article.

LIEN LAW

CITE:

Article 2 (Mechanic's Lien)
Section 12 (Notice of lien on account of public improvements)

POWERS/DUTIES:

At any time before the construction or demolition of a public improvement is completed and accepted by the state or by the public corporation, and within thirty days after such completion and acceptance, a person performing work for or furnishing materials to a contractor, his subcontractor, assignee or legal representative, may file a notice of lien with the head of the department or bureau having charge of such construction or demolition and with the comptroller of the state or with **the financial officer of the public corporation**, or other officer or person charged with the custody and disbursements of the state or corporate funds applicable to the contract under which the claim is made. * * * The comptroller of the state or the **financial officer of the public corporation** or other officer or person charged with the custody and disbursements of the state or corporate funds applicable to the contract under which the claim is made shall enter the same in a book provided for that purpose, to be called the "lien book". Such entry shall include the name and residence of the lienor, the name of the contractor or subcontractor, the amount of the lien and date of filing, and a brief designation of the contract under which the lien arose.

LIEN LAW

CITE:

Article 2 (Mechanic's Lien)

Section 16 (Assignment of contracts and orders for public improvement to be filed)

POWERS/DUTIES:

No assignment of a contract for the performance of labor or the furnishing of materials for a public improvement, or of the money, or any part thereof, due, or to become due, therefor, nor an order drawn by the contractor or sub-contractor upon the public corporation, or the head of the department or bureau having charge of the construction or demolition of such public improvement, or the **financial officer of the public corporation***, or other officer or person charged with the custody and disbursement of the corporate funds applicable to the contract for such public improvement, shall be valid unless such assignment or order, or a copy thereof, be filed within twenty days after the date of such assignment of contract, or such assignment of money, or such order, with the head of the department or bureau having charge of such construction or demolition, and with the **financial officer of the public corporation** or other officer or person charged with the custody and disbursement of the corporate funds applicable to the contract for such public improvement, and such assignment or order shall have effect and be enforceable from the time of such filing, and no such assignment or order shall have any validity until the same shall have been so filed, and every such assignment or order, not filed, shall be absolutely void as against a subsequent assignee in good faith and for valuable consideration, whose assignment or order is first duly filed. The **financial officer of the public corporation**, or other officer or person with whom the assignment order, or copy thereof, is filed, shall enter the facts relating to the same in the lien book or other book provided for such purpose.

* The term "public corporation," means a municipal corporation or a district corporation or a public benefit corporation as such corporations are defined in section three of the general corporation law. (§1(6))

LIEN LAW

CITE:

Article 2 (Mechanic's Lien)

Section 18 (Duration of lien under contract for a public improvement)

POWERS/DUTIES:

If the lien is for labor done or materials furnished for a public improvement, it shall not continue for a longer period than one year from the time of filing the notice of such lien, unless an action is commenced to foreclose such lien within that time, and a notice of the pendency of such action is filed with the comptroller of the state or the **financial officer of the public corporation** with whom the notice of such lien was filed; or unless an extension to such lien is filed with the comptroller of the state or the **financial officer of the public corporation** with whom the notice of such lien was filed within one year from the filing of the original notice of lien, continuing such lien and such lien shall be redocketed as of the date of filing such extension. * * *

LIEN LAW

CITE:

Article 3 (Creation and Filling of vacancies)
Section 21 (Discharge of lien for public improvement)

POWERS/DUTIES:

A lien against the amount due or to become due a contractor from the state or a public corporation for the construction or demolition of a public improvement may be discharged as follows:

* * *

3-a. Under the provisions of subdivisions four, five and six of this section a discharge of lien shall only operate to relieve the comptroller of the state or **the financial officer of the public corporation** or the officer or person with whom the lien is filed of any and all liability imposed upon such officer by reason of the filing of the lien. Such lien shall be a valid and subsisting lien for all other purposes until discharged as prescribed by the provisions of the other subdivisions of this section.

4. By the contractor applying without notice to the supreme court of this state or to any justice thereof or to the county judge of any county for an order discharging such lien and depositing with the comptroller of the state or **the financial officer of the public corporation**, or the officer or person with whom the notice of lien is filed, such a sum of money as is directed by a judge or a justice of the court, which shall not be less than the amount claimed by the lienor, with interest thereon for the term of one year from the time of making such deposit, and such additional amount as the judge or justice deems sufficient to cover all costs and expenses. The amount so deposited shall remain with the comptroller or **such financial officer** or other officer or person until the lien is otherwise discharged as prescribed in this section.

6. Where a contractor has to his credit with the state or with a public corporation, a sum of money by reason of an estimate due and payable to him, and where payment of such estimate is withheld because a notice of lien has been filed against his interest in said money, and where said money is in excess of the amount claimed in the notice of lien, the contractor may apply without notice to the supreme court of this state or to any justice thereof or to the county judge of any county, for an order discharging such lien and directing the comptroller of the state or **the financial officer** or person with whom the lien is filed, to retain from such estimate a sum of money, which shall not be less than the amount claimed by the lienor, with interest thereon for one year and such additional amount as the judge or justice deems sufficient to cover all costs and expenses and to immediately pay over the balance of such estimate to the contractor. The amount so retained shall be held by the comptroller or **such financial officer** or other officer or person until the lien is otherwise discharged as provided in this section. The application for the order may be made upon an affidavit of the contractor or his attorney and where there is of

record an assignment of all moneys the written consent of such assignee must be presented to the court showing a proper case therefor.

6-a. Where a contractor has to his credit with the state, or with a public corporation, a sum of money by reason of an estimate due and payable to him, and where payment of such estimate is withheld because a notice of lien has been filed against his interest in said money, and where the amount due and payable under said estimate is at least one and one-half times in excess of the amount stated to be due in said notice of lien, the comptroller of the state or **the financial officer** or person with whom the notice of lien is filed, may pay said estimate, after deducting therefrom a sum which shall be one and one-half times the amount stated to be due in said notice of lien, and said sum so deducted shall be withheld until said lien is otherwise discharged, as provided in this section.

LOCAL FINANCE LAW

CITE:

Article I (Short Title; Definitions)
Section 2 (Definitions)

POWERS/DUTIES:

The term "chief fiscal officer" shall mean: * * *

In the case of cities, the **comptroller**; if a city does not have a comptroller, the treasurer; if a city has neither a comptroller nor a treasurer, such official possessing powers and duties similar to those of a city treasurer as the finance board shall, by resolution, designate. A certified copy of such designation shall be filed with the state comptroller and shall be a public record. (§2(5)(b))

The term "financially responsible party" shall mean a person or persons other than the issuer, as determined by the finance board, or in the case of the city of New York, the mayor and **the comptroller**, to have sufficient net worth and liquidity to (a) purchase and pay for on a timely basis, under the terms of an agreement with the issuer, all of the bonds and notes which may be tendered for repurchase or redemption pursuant to the terms of the bonds or notes by the holders thereof, or (b) advance funds on a timely basis on behalf of a municipality, school district or district corporation to pay bonds, notes or other evidences of indebtedness of such public body on their date or dates of maturity or redemption. (§2(24))

LOCAL FINANCE LAW

CITE:

Article II (Local Indebtedness)

Title 1 (Power to Contract Indebtedness and Periods of Probable Usefulness)

Section 10.00 (Power of municipalities, school districts and district corporations to contract indebtedness; examination of local budget by state comptroller in certain cases)

POWERS/DUTIES:

In the case of a municipality or school district which is authorized by a special or general law to incur debt to fund operating deficits and a period of probable usefulness is provided therefor in such law, the **chief fiscal officer** or the individual or individuals responsible for the preparation of the tentative budget, or in the case of towns the preliminary budget, shall submit in each of the fiscal years during the time for which such period of probable usefulness has been granted, such tentative or preliminary budget to the state comptroller within five days after its preparation. (§10(b))

LOCAL FINANCE LAW

CITE:

Article 2 (Local Obligations; Types thereof)
Section 22.10 (Sinking Fund bonds of the City of New York)

POWERS/DUTIES:

Each municipality and school district is authorized to enter into agreements with the state comptroller and the state comptroller is authorized to enter into agreements with one or more municipality or school district setting forth, with respect to the sinking funds and each account therein, the dates on which annual contributions to such accounts shall be made, the dates on which withdrawals from such accounts may be made, the dates on which excesses in such accounts shall be calculated, any limitations on the price to be paid for the purchase of bonds pursuant to subparagraph (e) of subdivision four of this paragraph and such other matters as the state comptroller and the municipality or school district shall deem appropriate. Such agreements shall be subject to approval only by the **chief fiscal officer** and the finance board of the municipality or school district. (§22.10(7)(b))

The comptroller shall annually prepare a report with respect to the maintenance and management of sinking funds authorized by this section. Such report, with respect to each municipality and school district issuing sinking fund bonds pursuant to this section, shall include, but not be limited to, a summary statement of the cash and bonds invested in sinking funds, earnings thereon and disbursements therefrom, and fees charged including information pertaining to the allocation of the costs of the department of audit and control of managing and maintaining such funds. Such report may also include any other matter which the comptroller deems advisable. Such report shall be delivered not later than May thirtieth to the governor, the temporary president of the senate, the speaker of the assembly, the chairman of the senate finance committee, the chairman of the assembly ways and means committee and **the chief fiscal officer** of each such municipality and school district. (§22.10(10))

LOCAL FINANCE LAW

CITE:

Article 2 (Local Obligations; Types thereof)
Section 24.10 (Tax receivable notes)

POWERS/DUTIES:

The city of New York may issue tax anticipation notes which are tax receivable notes. As used in this section, the term "tax receivable notes" shall mean tax anticipation notes issued pursuant to section 24.00 of this title, which shall, upon maturity, at the election of the holder thereof if so provided in such notes, be receivable at full face value and in lieu of cash in payment of any tax of the city of New York, any installment of estimated tax of the city of New York, or any interest or penalties thereon, as shall be designated by the **comptroller of the city of New York** at the time such tax receivable notes are issued. Tax receivable notes received in payment of any such tax or installment of estimated tax or interest or penalties shall be cancelled by the officer receiving the same, as of the date of their receipt.

LOCAL FINANCE LAW

CITE:

Article 2 (Local Obligations; Types thereof)
Section 25.00 (Revenue Anticipation Notes)

POWERS/DUTIES:

d. The total amount of revenue anticipation notes which a municipality, school district or district corporation may issue in anticipation of the collection or receipt of a specific type of revenue shall be determined in the following manner:

1. In a municipality, school district or district corporation in which an annual budget is prepared and adopted for a fiscal year prior to the commencement thereof, such amount shall be

(a) The amount of such specific type of revenue as estimated in the annual budget of such municipality, school district or district corporation for such fiscal year, or the amount of such specific type of revenue recognized for the fiscal year preceding that for which such budget is to be or has been adopted, whichever amount is the smaller, less (b) The amount of such specific type of revenue so estimated in such budget which has actually been received or collected at the time of the issuance of such notes, and the amount of any outstanding revenue anticipation notes issued against such specific type of revenue for the fiscal year for which such notes are to be issued. For such a municipality, school district or district corporation, the term "estimated amount" as used in paragraph g of this section shall mean the smaller amount determined in item (a) of this subdivision prior to the deductions required by this item.

The provisions of this subdivision shall not be applicable (1) where a specific type of revenue has not been estimated in such budget and in that case such amount shall be the amount of such revenue as is estimated by the **chief fiscal officer** to be recognized for the fiscal year for which such budget has been adopted, or (2) * * *. (§25.00(d)(1))

LOCAL FINANCE LAW

CITE:

Article 2 (Local Obligations; Types thereof)
Section 25.10 (Urban Renewal Notes)

POWERS/DUTIES:

To effectuate the purposes of article eighteen of the state constitution and article fifteen of the general municipal law, any municipality which has authorized an urban renewal project may issue urban renewal notes, from time to time, in anticipation of the receipt of moneys for such project, or any part thereof, from (1) the sale of real property, or any interest therein, acquired for or incidental to such project; or (2) the United States government pursuant to title one of the housing act of nineteen hundred forty-nine, as amended; or (3) the state of New York pursuant to the general municipal law; or from any or all such sources. Such notes may be issued in anticipation of the receipt of such moneys whether or not such moneys are to be received or to become due and payable during the fiscal year in which such notes are issued. (§25.10(a))

The total amount of urban renewal notes which a municipality may issue for any urban renewal project in anticipation of the receipt of any such moneys shall not exceed the total estimated cost of such project as stated in the certificate of the **chief fiscal officer of the municipality** approved and filed as hereinafter provided less (a) the total amount of any and all advances, loans and grants made by the federal government or by the state of New York to such municipality in aid of such project prior to and including the date of the issuance of any such note or notes; (b) the amount of any local grants-in-aid made or to be made for such project; and (c) the amount of the proceeds of the sale of any real property acquired for or incidental to such project actually received by such municipality prior to and including the date of the issuance of any such note or notes. (§25.10(e))

Such certificate of the **chief fiscal officer of the municipality** shall be in such form and shall contain such information as shall be prescribed by the state comptroller and shall be filed not more than fifteen nor less than three days before the sale of any such note or notes in the office of the state comptroller with the approval thereof of the commissioner of housing endorsed thereon. (§25.10(e))

LOCAL FINANCE LAW

CITE:

Article 2 (Local Obligations; Types thereof)

Section 26.00 (Temporary alternate methods of financing snow and ice removal expenses)

POWERS/DUTIES:

Except as provided in this section, such serial bonds and any bond anticipation notes in anticipation thereof, shall be authorized, sold and issued in the manner provided by this chapter.

* * * **The chief fiscal officer of any municipality** issuing or renewing such bond anticipation notes shall immediately after the issuance or renewal thereof notify the state comptroller of such issuance or renewal. The state comptroller may prescribe the form of any such notice and shall furnish such forms to municipalities for the purpose of making any such report. (§26.00(4))

LOCAL FINANCE LAW

CITE:

Article 2 (Local Obligations; Types thereof)

Section 26.10 (Temporary alternate methods of financing flood-relief expenses)

POWERS/DUTIES:

Except as provided in this section, such serial bonds and any bond anticipation notes in anticipation thereof, shall be authorized, sold and issued in the manner provided by this chapter.

* * * **The chief fiscal officer of any municipality** issuing or renewing such bond anticipation notes shall immediately after the issuance or renewal thereof notify the state comptroller of such issuance or renewal. The state comptroller may prescribe the form of any such notice and shall furnish such forms to municipalities for the purpose of making any such report. (§26.10(4))

LOCAL FINANCE LAW

CITE:

Article 3 (Local Obligations; Authorization thereof)
Section 30.00 (Agency authorizing issuance of obligations)

POWERS/DUTIES:

The finance board shall have the power to authorize the issuance of bonds and notes. However, the finance board may, by resolution, delegate such power in relation to bond anticipation notes, tax anticipation notes, revenue anticipation notes or urban renewal notes or the renewals thereof, to **the chief fiscal officer**, in which event the **chief fiscal officer** shall exercise such power until the finance board, by resolution, shall elect to reassume the same. (§30.00(a))

Whenever the power to authorize the issuance of any of such notes, or the renewals thereof, has been delegated to the **chief fiscal officer**, no such note, or such renewal note, authorized by **such officer** pursuant to such power shall be issued unless **such officer** shall have first filed with the finance board a certificate authorizing the issuance of such note, or such renewal note. * * * Such certificate shall be properly dated and signed by **the chief fiscal officer** and the same shall be a public record. The failure to have first filed such certificate with the finance board as hereinbefore provided shall not invalidate the issuance of any such note. (§30.00(b))

In such instances in which the **chief fiscal officer** exercises such power, the same shall be exercised subject to such terms and conditions, not inconsistent with the provisions of this chapter, as the finance board may prescribe. (§30.00(c))

LOCAL FINANCE LAW

CITE:

Article 3 (Local Obligations; Authorization thereof)
Section 38.10 (Bond anticipation note resolution; form and content)

POWERS/DUTIES:

Whenever the finance board shall authorize the issuance of bond anticipation notes or renewals thereof, it shall do so by a "bond anticipation note resolution." Each such resolution shall be properly dated and shall bear a title which will indicate that it relates to a bond anticipation note. Whenever a bond anticipation note has been duly authorized by a **chief fiscal officer** the certificate required to be filed by such officer pursuant to section 30.00 of this chapter shall bear a title which will indicate that it relates to a bond anticipation note. * * *

LOCAL FINANCE LAW

CITE:

Article 3 (Local Obligations; Authorization thereof)
Section 39.00 (Tax anticipation note resolution, revenue anticipation note resolution and urban renewal note resolution; form and contents.)

POWERS/DUTIES:

Whenever the finance board shall authorize the issuance of tax anticipation notes, revenue anticipation notes or urban renewal notes, or the renewal of such notes, it shall do so by a "tax anticipation note resolution", "a revenue anticipation note resolution" or an "urban renewal note resolution", as the case may be. Each such resolution shall be properly dated and shall bear a title which will indicate the type of note to which it relates. Whenever any such note has been duly authorized by a **chief fiscal officer** the certificate required to be filed by **such officer** pursuant to section 30.00 of this chapter shall bear a title which will indicate the type of note to which it relates. (§39.00(a))

* * * In the case of urban renewal notes, a statement of (1) the total estimated cost of the urban renewal project as stated in the certificate of the **chief fiscal officer** of the municipality filed and approved in the manner prescribed in paragraph d of section 25.10 of this chapter; (2) the total amount of any and all advances, loans and grants made by the United States government or by the state of New York in aid of such project to the municipality prior to and including the date of the issuance of any such note or notes; (3) the amount of any and all local grants-in-aid made or to be made for such project; and (4) the total amount of such notes outstanding for such project. (§39.00(3)(c))

LOCAL FINANCE LAW

CITE:

Article 3 (Local Obligations; Authorization thereof)
Section 41.00 (Repeal of unexpended authorizations)

POWERS/DUTIES:

The finance board of: 1. Any municipality may at any time, by resolution, repeal or revoke in whole or in part (a) any resolution heretofore or hereafter adopted authorizing the issuance of obligations, and (b) any certificate of **a chief fiscal officer** authorizing the issuance of obligations, dated on or after the effective date of this chapter, * * * (§41.00(a))

Any resolution heretofore or hereafter adopted authorizing the issuance of obligations, or any certificate of **a chief fiscal officer** authorizing the issuance of obligations, dated on or after the effective date of this chapter, unless repealed or revoked at a prior date in the manner provided in paragraph a of this section, shall be deemed to be repealed ten years after the date it becomes effective, except to the extent that any indebtedness shall already have been contracted or encumbrances made thereunder for the object or purpose for which such resolution or certificate authorizes the issuance of obligations. (§41.00(b))

LOCAL FINANCE LAW

CITE:

Article 4 (Local Obligations; terms, form and contents thereof; sale and issuance thereof)
Section 50.00 (Agency prescribing terms, form and contents of obligations)

POWERS/DUTIES:

The finance board shall prescribe the terms, form and contents of bonds and notes. However, the finance board may, by resolution, delegate to the **chief fiscal officer** all or part of such power in relation to every or any type of bond or note, in which event the chief fiscal officer shall exercise such power until the finance board, by resolution, shall elect to reassume the same.

LOCAL FINANCE LAW

CITE:

Article 4 (Local Obligations; terms, form and contents thereof; sale and issuance thereof)
Section 54.10 (Bonds and notes of the city of New York; certain provisions)

POWERS/DUTIES:

Subject to the provisions of the financial emergency act for the city of New York but notwithstanding any other law to the contrary:

(a) To facilitate the marketing of any issue of bonds or notes of the city of New York issued on or before June thirtieth, two thousand three, the mayor and **comptroller of such city** may, subject to the approval of the state comptroller and the limitations on private sales of bonds and notes, respectively, provided by law: * * *

(b) Without further approval the mayor and **comptroller of the city of New York** may provide for or enter into agreements which provide for the payment of a guarantee fee or any other amounts required by the United States of America or any agency or instrumentality thereof in connection with any guarantee of the payment of the principal of or interest on bonds or notes issued by such city or the municipal assistance corporation for the city of New York.

(c) Without further approval the mayor and **comptroller of the city of New York** may provide for or enter into agreements which provide for the payment of compensation by negotiated fee or otherwise to a financial advisor to such city engaged pursuant to any agreement with the secretary of the Treasury in connection with the guarantee by the United States of America or any agency or instrumentality thereof of the principal of or interest on bonds or notes issued by such city or the municipal assistance corporation for the city of New York or to enhance the city's ability to market its obligations to the public.

(d) Without further approval the mayor and the **comptroller of the city of New York** may provide for or enter into agreements which provide for the compensation by negotiated fee or otherwise of a trust company or bank having the powers of a trust company in the state of New York to hold, maintain and administer funds in accordance with the provisions of section nine-a of the New York state financial emergency act for the city of New York.

(e) Without further approval the mayor and **the comptroller of the city of New York** may provide for or enter into agreements which provide for the payment of any amount required in exchange for a commitment to purchase bonds or notes of the city, and in addition may enter into agreements upon such terms, including but not limited to terms governing payment, redemption and refunding, as they deem reasonable and appropriate to facilitate the issuance and sale of notes with an interest rate which may vary pursuant to section 60.00 of this chapter.

LOCAL FINANCE LAW

CITE:

Article 4 (Local Obligations; terms, form and contents thereof; sale and issuance thereof)
Section 54.20 (Funding of capital expenditures duly appropriated in the capital budget for the city of New York)

POWERS/DUTIES:

Subject to the provisions of the New York State Financial Emergency Act for The City of New York but notwithstanding any other law to the contrary, to facilitate the funding of capital expenditures duly appropriated in the capital budget for the city of New York, the finance board of such city shall establish an account or accounts to receive amounts duly appropriated for capital purposes in the expense budget of such city. * * *

The moneys in any such account shall be deposited and secured in the manner provided by section ten of the general municipal law. The finance board or **the chief fiscal officer of such municipality**, if the finance board shall delegate such duty to him, may invest the moneys in each such fund in the manner provided in section eleven of the general municipal law. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of such account. The separate identity of such account shall be maintained, whether its assets consist of cash or investments or both.

LOCAL FINANCE LAW

CITE:

Article 4 (Local Obligations; terms, form and contents thereof; sale and issuance thereof)
Section 54.90 (Issuance of bonds or notes with variable rates of interest)

POWERS/DUTIES:

The **finance board** of such municipality is hereby authorized and empowered, in conformance with paragraphs c through g of section 168.00 of this chapter, to enter into such agreements as it deems reasonable and appropriate to facilitate the issuance, sale, resale and repurchase of such bonds and notes, including but not limited to agreements with financially responsible third parties for the remarketing or repurchase of such bonds and notes in accordance with terms and conditions determined by such **finance board**, provided, however, that no such agreement shall cause or have the effect of causing any annual principal installment of an issue of serial bonds to be more than fifty per centum in excess of the smallest prior installment unless the finance board has determined to provide for substantially level or declining annual debt service payments in accordance with paragraph d of section 21.00 of this chapter, in which case no such agreement shall cause or have the effect of causing any annual principal installment of an issue to vary from the amounts determined by the **finance board** to be required to comply with such paragraph at the time of issuance of the bonds or notes. The **finance board** may, by resolution, delegate its power to contract pursuant to this section to **the chief fiscal officer**, as defined in section 2.00 of this chapter, of such public body in which event the chief fiscal officer shall exercise such power until the finance board, by resolution, shall elect to reassume the same. **For purposes of this section, the finance board of the city of New York shall mean the mayor and the city comptroller.** (§54.90(c))

LOCAL FINANCE LAW

CITE:

Article 4 (Local Obligations; terms, form and contents thereof; sale and issuance thereof)
Section 57.00 (Sale of Bonds)

POWERS/DUTIES:

Bonds shall be sold only at public sale and in accordance with the procedure set forth in this section and sections 58.00 and 59.00 of this title, except as otherwise provided in this paragraph. Bonds may be sold at private sale to the United States government or any agency or instrumentality thereof, the state of New York municipal bond bank agency, to any sinking fund or pension fund of the municipality, school district or district corporation selling such bonds, or, in the case of sales by the city of New York prior to July first, two thousand three, also to the municipal assistance corporation for the city of New York or to any other purchaser with the consent of the mayor and **the comptroller of such city** and approval of the state comptroller, or, * * * . Bonds may also be sold at private sale as provided in section 63.00 of this title. No bonds shall be sold on option or on a deferred payment plan, except that options to purchase, effective for a period not exceeding one year, may be given: * * * (§57.00(a))

LOCAL FINANCE LAW

CITE:

Article 4 (Local Obligations; terms, form and contents thereof; sale and issuance thereof)
Section 61.00 (Execution of obligations)

POWERS/DUTIES:

All obligations, including interim bonds, shall be executed in the name of the municipality, school district or district corporation by the **chief fiscal officer** unless the finance board shall, by resolution, designate a different officer or officers to execute such obligations. Such execution may be by facsimile signature, in which event the finance board shall provide for authentication of such obligation by the manual countersignature of a fiscal agent or of a designated official of the municipality, school district or district corporation. Such obligations shall have the seal or a facsimile seal of the municipality, school district or district corporation impressed or imprinted thereon. Such obligations may be attested by the facsimile or manual signature of the clerk of such municipality, school district or district corporation or such other official thereof as may be designated by the finance board. Coupons attached to a bond shall be authenticated by the facsimile or manual signature of the **chief fiscal officer** unless the finance board shall, by resolution, provide that such coupons shall be authenticated by the facsimile or manual signature of a different officer. (§61.00(a))

LOCAL FINANCE LAW

CITE:

Article 5 (Local Obligations; registration, conversion and reconversion thereof)
Section 70.00 (Fiscal agent)

POWERS/DUTIES:

The term "fiscal agent" as used in this title shall mean: * * *

In cities, the **chief fiscal officer** thereof.

* * *

In school districts and district corporations, the clerk or secretary or such other officer thereof as the finance board shall designate, except that in a river improvement or drainage district established by or under the supervision of the department of conservation the state comptroller shall act as fiscal agent. However, a finance board on behalf of any municipality, school district or district corporation, or in the case of the **city of New York the chief fiscal officer thereof**, may contract from time to time, with any bank or banks or trust company or trust companies located and authorized to do business in this state for the purpose of having such bank or trust company act, in connection with all its obligations, or any specific issue or issues of its obligations, or any specific type or types of its obligations, as the fiscal agent for such municipality, school district or district corporation, * * * (§70.00(a))

The fiscal agent, if not already under bond, shall execute a bond in such form, in such sum and with such sureties as the finance board, or in the case of **the city of New York the chief fiscal officer** thereof, shall direct and approve, and such approval shall be indicated upon the bond. Such bond shall then be filed in the office of the clerk of the county in which the municipality, school district or district corporation is located. If the municipality, school district or district corporation is located in more than one county, a duplicate original of such bond, approved by the finance board, or in the case of **the city of New York the chief fiscal officer** thereof, shall be filed in the office of the clerk of each county in which the municipality, school district or district corporation is located, except that in a city containing more than one county such bond shall be filed only in the office of the city clerk. The expense of such bond shall be a charge upon the municipality, school district or district corporation. The provisions of this paragraph shall not apply to a bank or trust company which has been designated as fiscal agent of a municipality, school district or district corporation pursuant to the provisions of paragraph a of this section, unless the finance board of such municipality, school district or district corporation, or in the case of **the city of New York the chief fiscal officer thereof**, shall by resolution determine that such bank or trust company shall be required to furnish a bond for the faithful performance of its duties as fiscal agent. (§70.00(b))

* * * At least annually every fiscal agent shall render to and file with the finance board of the municipality, school district or district corporation, or in the case of **the city of New York the**

chief fiscal officer thereof, for which he or it acts a statement of all moneys received and disbursed by such agent for the expenses mentioned in this paragraph. Notwithstanding the foregoing provisions of this paragraph, if the finance board of a municipality, school district or district corporation, or in the case of **the city of New York the chief fiscal officer thereof**, shall determine that it would be to the financial advantage of the municipality, school district or district corporation not to impose and collect such mailing, shipping or insurance charges, it may adopt a resolution directing its fiscal agent not to impose and collect any or all of such charges. (§70.00(c))

d. Notwithstanding any other provisions of law, the **comptroller of the city of New York** may prescribe rules and regulations for the registration, conversion, reconversion and transfer of the bonds and notes of the city of New York, including the preparation and substitution of new bonds, for the payment of the principal thereof, redemption premium, if any, and interest thereon, and for other authorized services to be performed by such fiscal agent. (§70.00(d))

LOCAL FINANCE LAW

CITE:

Article 6 (Local Obligations; estoppel from contesting validity thereof)

Section 80.00 (Bond resolution, or note resolution or certificate, may contain estoppel clause)

Section 81.00 (Bond resolution, or note resolution or certificate, may contain estoppel clause;
publication and notice)

POWERS/DUTIES:

The resolution of a finance board authorizing the issuance of bonds or notes, or the certificate of a chief fiscal officer authorizing the issuance of notes, may, in the discretion of the finance board or **such chief fiscal officer**, as the case may be, contain a statement that the validity of such bonds or notes or any bond anticipation notes issued in anticipation of the sale of such bonds may be contested only if: * * * . (§80.00)

a. If a resolution of a finance board authorizing the issuance of bonds or notes or the certificate of a **chief fiscal officer** authorizing the issuance of notes contains the statement referred to in section 80.00 of this chapter, such resolution after adoption, or a summary of such resolution, or such certificate after its execution and filing, shall be published in full by the clerk of the municipality, school district or district corporation or such other official or person as the finance board or **such fiscal officer** may designate, together with a notice in substantially the following form: * * * . (§81.00(a))

LOCAL FINANCE LAW

CITE:

Article 9 (Procedures relating to the ascertainment of amounts to be included or excluded in ascertaining debt-contracting power)

Section 122.00 (Pay as you go financing by the city of New York; ascertainment of indebtedness arising therefrom)

POWERS/DUTIES:

The chief fiscal officer of such city shall determine the amount to be deemed indebtedness pursuant to this section, and shall set forth his determination in a statement in writing, executed in duplicate, signed and verified by him, which shall be in such form and contain such information as shall be prescribed by the state comptroller. Both copies of such statement shall be forwarded to the state comptroller, and, if approved by him, the determination therein set forth shall be conclusive. One copy of such determination, together with the approval of the state comptroller, shall be filed in the office of the department of audit and control and the other in the office of the **chief fiscal officer** of such city. Both of such copies shall be public records. (§122.00(d))

LOCAL FINANCE LAW

CITE:

Article 9 (Procedures relating to the ascertainment of amounts to be included or excluded in ascertaining debt-contracting power)

Section 123.00 (Exclusion of self-liquidating indebtedness in ascertaining the power of a municipality to contract indebtedness)

POWERS/DUTIES:

An application may be filed with the state comptroller for the purpose of obtaining an exclusion of such indebtedness. Such application shall be made on behalf of any municipality by its **chief fiscal officer** in his discretion, or by its **chief fiscal officer** on the direction of its finance board, and on behalf of any district corporation by its finance board. If the finance board of a district corporation shall refuse or fail to make such application, the application may be made by the municipality seeking an exclusion of indebtedness. The application shall be verified by the **chief fiscal officer** or finance board making the application. The application shall be in such form and shall contain such information as shall be prescribed by the state comptroller. (§123.00(g))

h. Within five days after the filing of such application with the state comptroller, such **chief fiscal officer** or such finance board making the application shall cause a notice to be published that such application has been filed with the state comptroller. * * * A copy of the application and of all financial statements, documents, computations and other data and information which will be submitted by the **chief fiscal officer** of such municipality or the finance board of such district corporation to the state comptroller in support of such application shall be filed in the office of such **chief fiscal officer** or finance board and shall be public records.

After the filing of such application, the state comptroller shall review the facts set forth therein. The state comptroller shall have the power to examine the accounts and records of the municipality, district corporation or improvement district with respect to such public improvement or part thereof, or service. He may also require the **chief fiscal officer** and other public officers, boards and agencies of such municipality, district corporation or improvement district to furnish such additional data and information in their possession as he deems necessary to enable him to make his determination. (§123.00(i))

In the case of a municipality, the state comptroller shall issue a written certificate setting forth his determination as to the extent to which any such indebtedness may be excluded. * * * One of such certificates shall be filed in the department of audit and control and the other in the office of the **chief fiscal officer of such municipality** or in the office of the finance board of the district corporation. Both of such certificates shall be public records. (§123.00(j))

LOCAL FINANCE LAW

CITE:

Article 9 (Procedures relating to the ascertainment of amounts to be included or excluded in ascertaining debt-contracting power)
Section 124.00 (Bonds for pensions; ascertainment of amount thereof to be excluded)

POWERS/DUTIES:

In relation to bonds to be issued subsequent to the effective date of this chapter, to place a pension or retirement system or fund of a municipality on a solvent basis, prior to the issuance of such bonds, the finance board of such municipality shall submit a request to the superintendent of insurance to ascertain the amount of such bonds which may be issued for such purpose. * * * Upon the receipt of such request, the superintendent of insurance forthwith shall review the facts set forth therein. He shall have the power to examine the accounts and records of such system or fund and of the municipality with respect thereto. He may also require the **chief fiscal officer** and other public officers, boards and agencies to furnish such additional data and information as he deems necessary to enable him to make his determination. (§124.00(c))

Any time after there have been deposited in a pension or retirement system or fund, bonds issued subsequent to January first, nineteen hundred thirty-nine, to place such system or fund on a solvent basis, or the proceeds of such bonds, the **chief fiscal officer** of the municipality issuing such bonds, if he is of the opinion that such fund or system is solvent may, in his discretion, file a financial statement of such fund or system with the superintendent of insurance for the purpose of obtaining the exclusion referred to in paragraph b of this section. Such statement shall be in such form and shall contain such information as shall be prescribed by the superintendent of insurance to enable him to determine whether or not such fund or system is solvent. Such statement shall be verified by the **chief fiscal officer of the municipality**. (§124.00(d))

Upon the receipt of such a financial statement, the superintendent of insurance forthwith shall review the facts set forth therein. He shall have the power to examine the accounts and records of such system or fund and of the municipality with respect thereto. He may also require **the chief fiscal officer** and other public officers, boards and agencies to furnish such additional data and information as he deems necessary to enable him to make his determination. (§124.00(e))

Certificates issued by the superintendent of insurance pursuant to this section shall be executed under his hand and seal in triplicate. One of such triplicates shall be filed in the department of insurance, one in the department of audit and control and one in the office of the **chief fiscal officer of the municipality**. All such triplicates shall be public records. (§123.00(g))

LOCAL FINANCE LAW

CITE:

Article 9 (Procedures relating to the ascertainment of amounts to be included or excluded in ascertaining debt-contracting power)

Section 124.00 (Exclusion of certain indebtedness for sewage facilities in ascertaining the power of a municipality to contract indebtedness)

POWERS/DUTIES:

The **chief fiscal officer of a municipality** in his discretion may prepare, or on the direction of the finance board shall prepare, a verified itemized statement of outstanding or proposed indebtedness of the municipality contracted or to be contracted for the purposes and within the period specified in paragraph a of this section. Such **chief fiscal officer** in his discretion may file, or on the direction of the finance board shall file, with the state comptroller a verified application on behalf of the municipality for the purpose of obtaining a certification of the several amounts of such indebtedness to be excluded pursuant to this section. * * * (§124.00(f))

g. Within five days after filing of such application with the state comptroller, the **chief fiscal officer** shall cause a notice to be published that such application has been filed with the state comptroller. * * * A copy of the itemized statement and application and of all financial statements, documents, computations and other data and information which will be submitted by the **chief fiscal officer of the municipality** to the state comptroller in support of such application shall be filed in the office of the **chief fiscal officer** and shall be public records. (§124.00(g))

The state comptroller shall issue a written certificate setting forth the amounts of any such indebtedness which may be excluded. * * * One of such certificates shall be filed in the department of audit and control and the other in the office of the **chief fiscal officer of the municipality**. (§124.00(i))

LOCAL FINANCE LAW

CITE:

Article 9 (Procedures relating to the ascertainment of amounts to be included or excluded in ascertaining debt-contracting power)

Section 122.00 (Exclusion of indebtedness for self-liquidating dock and transit facilities; New York City)

POWERS/DUTIES:

At any time after the close of a fiscal year of the city, the **city comptroller** may, in his discretion, file with the state comptroller a financial statement for such fiscal year of any dock improvement or of all the transit facilities, if in the opinion of the **city comptroller**, the city has received sufficient net revenue from such dock improvement or from such transit facilities, as the case may be, to entitle the city to an exclusion, in accordance with the provisions of this section, of all or part of the indebtedness contracted for such dock improvement or for such transit facilities. The **city comptroller** shall, in his discretion, determine and set forth in such statement the amount of such indebtedness which the city seeks to exclude. Such statement shall be in such form and shall contain such information as shall be prescribed by the state comptroller and shall be verified by the **city comptroller**. (§125.00(d))

However, prior to the submission of such financial statement, the **city comptroller** shall cause to be published at least once a week for two weeks in the city record a notice that on the date specified therein, which date shall be at least two weeks from the date of the first publication of the notice, such financial statement will be filed with the state comptroller on the date specified in the notice and the financial statement which will be filed by the **city comptroller** with the state comptroller on the date specified in the notice and a copy of all documents, computations and other data and information which will be submitted by the city comptroller to the state comptroller in support of such financial statement. (§125.00(e))

The state comptroller shall issue a written certificate setting forth his determination as to whether the amount of indebtedness which the city seeks to exclude, or any part thereof, may be excluded. Such certificate shall constitute the authorization for the exclusion of the amount of such indebtedness set forth therein, in ascertaining the power of the city to contract indebtedness and shall be effective until the close of the fiscal year in which such financial statement shall have been submitted. * * * One of such duplicates shall be filed in the department of audit and control and the other in the **office of the city comptroller**. Both of such duplicates shall be public records. (§125.00(g))

LOCAL FINANCE LAW

CITE:

Article 9 (Procedures relating to the ascertainment of amounts to be included or excluded in ascertaining debt-contracting power)
Section 126.00 (Exclusion of certain indebtedness for school purposes; New York City)

POWERS/DUTIES:

In ascertaining the power of the city of New York to contract indebtedness, there may be excluded the outstanding indebtedness contracted by such city for school purposes, evidenced by bonds, to the extent to which state aid for common schools, not exceeding two million five hundred thousand dollars, shall be applied by such city to meet the interest and the annual requirements for the amortization and payment of part or all of one or more issues of such bonds. (§126.00(a))

Such exclusion shall be effective only during a fiscal year of the city in which its expense budget provides for the payment of such debt service from such state aid for common schools. (§126.00(b))

At any time during a fiscal year for which the expense budget of the city provides for the payment of such debt service from such state aid or at any time prior to such fiscal year but after the expense budget for such fiscal year has been finally adopted, an application may be filed with the state comptroller for the purpose of obtaining an exclusion of such outstanding indebtedness. Such application shall be made on behalf of the city by its **chief fiscal officer** in his discretion, or by **its chief fiscal officer** on the direction of its finance board. The application shall be verified by the **chief fiscal officer** or finance board making the application. The application shall be in such form and shall contain such information as shall be prescribed by the state comptroller. (§126.00(c))

Within five days after the filing of such application with the state comptroller, such **chief fiscal officer** making the application shall cause a notice to be published that such application has been filed with the state comptroller. * * * A copy of the application and of all financial statements, documents, computations and other data and information which will be submitted by the **chief fiscal officer** of such city to the state comptroller in support of such application shall be filed in the office of **such chief fiscal officer** and shall be public records. (§126.00(d))

e. After the filing of such application, the state comptroller shall review the facts set forth therein. The state comptroller shall have the power to examine the accounts and records of the city with respect to such application. He may also require the **chief fiscal officer** and other public officers, boards and agencies of such city to furnish such additional data and information in their possession as he deems necessary to enable him to make his determination. (§126.00(e))

LOCAL FINANCE LAW

CITE:

Article 10 (Statement of debt-contracting power of municipalities, fire districts and certain school districts)
Section 132.00 (Debt statements; agency preparing)

POWERS/DUTIES:

The debt statement shall be prepared by the **chief fiscal officer of the municipality**, fire district or school district. If, however, a municipality, school district or fire district does not have a chief fiscal officer, then such statement shall be prepared by the finance board thereof. (§132.00(a))

LOCAL FINANCE LAW

CITE:

Article 11 (Power to contract indebtedness for housing purposes and limitations thereon)
Section 151.00 (Contents of statement of housing and urban renewal indebtedness)

POWERS/DUTIES:

If there remains unpaid any indebtedness contracted by a city, town or village to effectuate any of the purposes of article eighteen of the state constitution, as implemented by the public housing law and any other law, then within sixty days after the close of the fiscal year of such municipality, the **chief fiscal officer** thereof shall file with the state commissioner of housing and with the state comptroller a verified statement of the power of such municipality to contract indebtedness for housing purposes or urban renewal. * * * **A city of over one million inhabitants** shall file verified supplemental statements of its housing and urban renewal debt contracting powers as of the last day of September, December and March, if additional housing and urban renewal indebtedness has been incurred since the date as of which the last preceding housing and urban renewal debt statement was filed, not later than the twenty-fifth day of October, January and April, respectively. A duplicate copy of every annual and supplemental housing and urban renewal debt statement shall be filed in the same period of time with the clerk or corresponding officer of such municipality. **In the case of a city containing more than one county**, such statements in addition to being filed with the city clerk shall also be filed in the same period of time in the office of the **chief fiscal officer** thereof. Such annual and supplemental housing and urban renewal debt statements and duplicates thereof filed pursuant to this section shall be public records (§151.00(a))

LOCAL FINANCE LAW

CITE:

Article 11 (Power to contract indebtedness for housing purposes and limitations thereon)
Section 152.00 (Deductions for self-liquidating housing projects)

POWERS/DUTIES:

At any time after the close of the fiscal year of such city, the **chief fiscal officer** thereof may, in his discretion, file with the state comptroller a financial statement of such project or projects for the purpose of obtaining the exclusion referred to in paragraph b of this section if

1. In the case of a project or projects aided by a guarantee, or guarantees, interest on and the amount required for the payment of such indebtedness in such preceding fiscal year shall have been paid,
2. In the case of a loan or loans, the amount the city was required to pay in such preceding fiscal year for interest on and principal of such indebtedness shall have been paid to such city, and the **chief fiscal officer** is of the opinion that the project has yielded net revenue during such preceding fiscal year. (§152.00(d))

The officers, boards and agencies of the authority, housing company or owner of an existing multiple dwelling aided by a loan pursuant to article eight of the private housing finance law, as the case may be, shall furnish to the **chief fiscal officer** of such city such data and information in their possession with respect to the project or projects as he shall require to enable him to determine whether the project or projects have yielded net revenue. The statement submitted to the state comptroller by the **chief fiscal officer** of the city shall be verified by the **chief fiscal officer** and shall be in such form and shall contain such information as shall be prescribed by the state comptroller; provided, however, that it shall contain a declaration that the payments required under subdivisions one and two of paragraph d of this section have been made. (§152.00(e))

However, prior to the submission of such financial statement to the state comptroller, **the chief fiscal officer** of such municipality shall cause to be published a notice that on the date specified therein, which date shall be at least two weeks subsequent to the date of the publication of such notice, such financial statement will be filed with the state comptroller. * * * A copy of the financial statement and of all documents, computations and other data and information which will be submitted by the **chief fiscal officer** to the state comptroller in support of such financial statement shall be filed in the office of **such chief fiscal officer** and shall be public records. (§152.00(f))

Upon the receipt of such a financial statement from the **chief fiscal officer** of such city, the state comptroller forthwith shall review the facts set forth therein. The state comptroller shall have power to examine the accounts and records of the city and of the authority, housing company or owner of an existing multiple dwelling aided by a loan pursuant to article eight of the private

housing finance law, as the case may be, with respect to the project or projects. He may also require the **chief fiscal officer** and other officers, boards and agencies of the city and of the authority or housing company, as the case may be, and any such owner of an existing multiple dwelling, to furnish such additional data and information in their possession as he deems necessary to enable him to make his determination. (§152.00(g))

The state comptroller shall issue a written certificate setting forth his determination as to whether such indebtedness may be excluded. * * * One of such triplicates shall be filed in the department of audit and control, one in the office of the state commissioner of housing and one in the **office of the chief fiscal officer** of such city. All such triplicates shall be public records. (§152.00(h))

MUNICIPAL HOME RULE LAW

CITE:

Article 4 (Powers of counties and cities to adopt charters)

Part 2 (City Charter Revision)

Section 6 (Provisions for adoption of new or revised city charter proposed by a charter commission.)

POWERS/DUTIES:

In addition to action under any other power to make appropriations for the support of a charter commission, the appropriate officials of the city shall have power, on request of the commission, to appropriate to such commission such sum or sums as shall be necessary to defray its expenses and, in the event the appropriating body or bodies do not take affirmative action to provide such sum or sums within forty-five days of the commission's request, the mayor of the city shall have power to authorize, by certificate filed with the **fiscal officer** or officers of the city, the commission to incur liabilities and expenses as specified by him, but within the sum or sums so requested, which shall be a charge against the city and which shall be **audited and paid by the appropriate officials of the city.** (§36(6)(c))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 2 (Limited-Profit Housing Companies)
Section 23 (Municipal loans and municipally aided projects)

POWERS/DUTIES:

The monies in the limited-profit mortgage reserve fund shall be deposited in one or more of the banks or trust companies designated, in the manner provided by law, as depositories of the funds of such municipal corporation. The **comptroller or the chief fiscal officer** may invest the monies in such fund in obligations specified in paragraph d of this subdivision. Any interest earned or capital gain realized on the money so deposited or invested shall accrue to and become part of such fund. The separate identity of such fund shall be maintained whether its assets consist of cash or investments or both. (§23(7)(c))

Monies in such fund may be invested 1) in special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in this state, provided, however, that such time deposit account or certificate of deposit shall be payable within such time as the proceeds may be needed to meet expenditures for which such monies were obtained and provided further that such time deposit account or certificate of deposit be secured by a pledge of obligations of the United States of America or obligations of the state of New York or obligations of any municipal corporation, school district or district corporation of the state of New York; or 2) in obligations of the United States of America, obligations of the state of New York or obligations of the municipal corporation which has established such mortgage insurance fund provided: (i) such obligations are not tax exempt; (ii) such obligations shall be payable or redeemable at the option of the owner within such times as the proceeds may be needed to meet expenditures for purposes for which the monies so invested were obtained, and (iii) such obligations, unless registered or inscribed in the name of the municipal corporation for which such investment is made, shall be purchased through, delivered to and held in custody of a bank or trust company in this state and shall be sold or presented for redemption or payment only by such bank or trust company upon written instructions from the **comptroller or chief fiscal officer**. (§23(7)(d))

The **comptroller or chief fiscal officer** shall keep a separate account for the mortgage insurance fund. Such account shall show: (i) date and amount of each sum paid into the fund; (ii) interest earned by the fund; (iii) capital gains or losses resulting from the sale of investments of the fund; (iv) interest or capital gains which have accrued to the fund; (v) amount and date of each withdrawal from the fund; (vi) assets of the fund indicating the cash balance therein and a schedule of the amounts invested. The **comptroller or chief fiscal officer** shall render a detailed report of the operation and condition of such fund to the supervising agency annually each fiscal year and at such other times as the supervising agency or the mayor may require. (§23(7)(f))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 2 (Limited-Profit Housing Companies)

Section 23-a (Mortgage modifications, evidence of pre-existing indebtedness.)

POWERS/DUTIES:

Where an existing mortgage loan is modified or satisfied pursuant to this section and the supervising agency has approved a new or modified mortgage or mortgages, including a mortgage and note or bond insured by the federal government and a mortgage to secure residual indebtedness, the supervising agency may sell, assign, or otherwise dispose of, at public or private sale, on such terms and conditions as shall be deemed appropriate by the supervising agency subject to the approval of the **comptroller or chief fiscal officer** of the municipality wherein such agency is located, such new or modified mortgage or mortgages and related instruments. (§23-a(4-a))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 3 (New York State Housing Finance Agency)
Section 47-d (Health facilities bonds and notes)

POWERS/DUTIES:

To assure the continued payment of rentals due under one or more leases or subleases entered into pursuant to subdivision two of this section, the agency shall annually, not later than November first in each year, make and deliver to the appropriate **chief fiscal officer** of the municipality a certificate setting forth the amount, if any, due and not paid for the preceding fiscal year of the agency under such lease or sublease with such municipality. In the event of the failure or inability of the municipality to pay over the stated amount to the agency on or before December first of the same year, the agency shall forthwith make and deliver to the comptroller of the state of New York, the director of the budget of the state of New York and the commissioners of health and social services of the state of New York a further certificate restating the amount due and not paid, and such amount shall be paid over to the agency, upon the warrant of the comptroller on vouchers certified as correct by the commissioner of health and approved by the commissioner of social services, out of the next payment of state aid to such municipality pursuant to section three hundred sixty-eight-a of the social services law or funds appropriated for the purpose of making payments on behalf of such municipality pursuant to section three hundred sixty-seven-b of such law. To the extent any such payments to the agency are made from state aid payments pursuant to section three hundred sixty-eight-a of such law, the amount of such payments shall be deducted from the corresponding apportionment of state aid otherwise credited to such municipality, and the state shall not be obligated to pay, nor shall such municipality be entitled to receive, by virtue of such deduction, any additional or increased apportionment or payment of state aid pursuant to section three hundred sixty-eight-a of the social services law. To the extent any such payments to the agency are made from funds appropriated for the purpose of making payments on behalf of such municipality pursuant to section three hundred sixty-seven-b of such law, the amount of such payments may be deducted from any other payments of state assistance to such municipality under the social services law and the state shall not be obligated to pay, nor shall the municipality be entitled to receive, by virtue of such deduction, any additional or increased apportionment or payment of such state assistance, provided, however, that nothing contained in this sentence shall be construed to limit, impair, impede, or otherwise adversely affect in any manner the rights or remedies of the purchasers and holders and owners of any bonds or notes of the state or any agency or instrumentality, public benefit corporation or political subdivision thereof under which such purchasers and holders and owners have any right of payment of such bonds or notes by recourse to such state assistance monies. (§47-d(4)(b))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 11 (Housing Development Fund Companies)
Section 580 (Examination by comptroller)

POWERS/DUTIES:

The **comptroller of a municipality** or, in the case of a municipality having no comptroller, the chief fiscal officer of such municipality, is hereby authorized and empowered from time to time to examine the books and accounts relating to the municipal housing development fund, and the supervising agency is hereby authorized and empowered from time to time, not less than once every five years, to examine the books and accounts of each housing development fund company which received or is to receive aid from such fund, including its receipts, disbursements, contracts, leases, loans, and any other moneys relating to its financial operation. (§580(2))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 12 (New York City Housing Development Corporation)
Section 654 (Powers of the corporation)

POWERS/DUTIES:

To invest any funds held in reserves or sinking funds, or any funds not required for immediate use or disbursement, at the discretion of the corporation, in obligations of the city, state or federal government, obligations the principal and interest of which are guaranteed by the city, state or federal government, obligations of agencies of the federal government which may from time to time be legally purchased by savings banks of the state as investments of funds belonging to them or in their control and be approved by the **comptroller**, obligations in which the comptroller of the state of New York is authorized to invest pursuant to section ninety-eight of the state finance law, obligations of the New York city municipal water finance authority, participation certificates of the federal home loan mortgage corporation or mortgage-backed securities of the federal national mortgage association. (§654(14))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 12 (New York City Housing Development Corporation)
Section 654-c (Housing New York corporation)

POWERS/DUTIES:

The notes and bonds shall be authorized by resolution or resolutions of the subsidiary corporation, shall bear such date or dates and shall mature at such time or times as such resolution or resolutions may provide, except that no note or any renewal thereof shall mature more than nine years after the date of issue of the original note and no bond shall mature more than fifty years from the date of its issue. No refunding bonds shall mature later than fifty years from the date of original issuance of the bonds being refunded. The bonds may be issued as serial bonds payable in annual installments or as term bonds or as a combination thereof. The notes and bonds shall bear interest at such rate or rates, be in such denominations, be in such form, either coupon or registered, carry such registration privileges, be executed in such manner, be payable in such medium of payment, at such place or places, and be subject to such terms of redemption as such resolution or resolutions may provide. The notes and bonds may be sold by the subsidiary corporation at public or private sale, at such price or prices as the subsidiary corporation shall determine; provided, however, that the subsidiary corporation shall consult with the comptroller of the city of New York as to the timing of any sale; and provided further that no notes or bonds of the subsidiary corporation may be sold at a private sale unless such sale and the terms thereof have been approved in writing by (a) **such comptroller, where such sale is not to such comptroller, or (b) the director of the budget of the city of New York, where such sale is to such comptroller.** (§654-c(11)(d))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 12 (New York City Housing Development Corporation)
Section 654-d (Residential mortgage insurance corporation)

POWERS/DUTIES:

Annual report: The subsidiary corporation shall submit to the mayor, the **comptroller**, the director of management and budget and the corporation within ninety days after the end of its fiscal year, a complete and detailed report setting forth: (i) its operations and accomplishments; (ii) its receipts and expenditures during such fiscal year in accordance with the categories or classifications established by the subsidiary corporation for its operating and capital outlay purposes; and (iii) its assets and liabilities at the end of its fiscal year, including a schedule of mortgages which have been insured during such year, the status of the mortgage insurance fund, housing insurance fund and other reserve or special funds established by the subsidiary corporation. (§654-d(16))

Moneys of the subsidiary corporation: The **comptroller**, or the comptroller's legally authorized representative, is hereby authorized and empowered from time to time to examine the books and accounts of the subsidiary corporation including its receipts, disbursements, contracts, reserve funds, sinking funds, investments, and any other matters relating to its financial standing. Such an examination shall be conducted by the comptroller at least once in every five years; the **comptroller** is authorized, however, to accept from the subsidiary corporation, in lieu of such an examination, an external examination of its books and accounts made at the request of the subsidiary corporation. The subsidiary corporation shall submit to the mayor, the comptroller and the corporation within thirty days of the receipt thereof by the subsidiary corporation a copy of the report of every external examination of the books and accounts of the subsidiary corporation other than copies of the reports of such examinations made by the **comptroller**. (§654-d(17)(c-d))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 12 (New York City Housing Development Corporation)
Section 655 (Notes and bonds of the corporation)

POWERS/DUTIES:

The notes and bonds shall be authorized by resolution or resolutions of the corporation, shall bear such date or dates and shall mature at such time or times as such resolution or resolutions may provide, except that no note or any renewal thereof shall mature more than five years, and in the case of any note or any renewal thereof issued for the purposes of making mortgage loans shall mature more than nine years, after the date of issue of the original note and no bond shall mature more than fifty years from the date of its issue. The bonds may be issued as serial bonds payable in annual installments or as term bonds or as a combination thereof. The notes and bonds shall bear interest at such rate or rates, be in such denominations, be in such form, either coupon or registered, carry such registration privileges, be executed in such manner, be payable in such medium of payment, at such place or places, and be subject to such terms of redemption as such resolution or resolutions may provide. The notes and bonds may be sold by the corporation at public or private sale, at such price or prices as the corporation shall determine; provided, however, that the corporation shall consult with the **comptroller** as to the timing of any sale; and provided further that no notes or bonds of the corporation may be sold at a private sale unless such sale and the terms thereof have been approved in writing by (a) the **comptroller, where such sale is not to the comptroller, or (b) the director of the budget, where such sale is to the comptroller.** (§655(2))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 12 (New York City Housing Development Corporation)
Section 666 (Moneys of the corporation)

POWERS/DUTIES:

Subject to the provisions of any contract with noteholders and bondholders and the approval of the **comptroller**, the corporation shall prescribe a system of accounts. (§666(2))

The **comptroller**, or his legally authorized representative, is hereby authorized and empowered from time to time to examine the books and accounts of the corporation including its receipts, disbursements, contracts, reserve funds, sinking funds, investments, and any other matters relating to its financial standing. Such an examination shall be conducted by the comptroller at least once in every five years; the **comptroller** is authorized, however, to accept from the corporation, in lieu of such an examination, an external examination of its books and accounts made at the request of the corporation. (§666(3))

The corporation shall submit to the mayor and the **comptroller** within thirty days of the receipt thereof by the corporation a copy of the report of every external examination of the books and accounts of the corporation other than copies of the reports of such examinations made by the **comptroller**. (§666(4))

PRIVATE HOUSING FINANCE LAW

CITE:

Article 12 (New York City Housing Development Corporation)
Section 668 (Annual report)

POWERS/DUTIES:

The corporation shall submit to the mayor, the **comptroller** and the director of management and budget within ninety days after the end of its fiscal year, a complete and detailed report setting forth: (1) its operations and accomplishments; (2) its receipts and expenditures during such fiscal year in accordance with the categories or classifications established by the corporation for its operating and capital outlay purposes, including a listing of all private consultants engaged by the corporation on a contract basis and a statement of the total amount paid to each such private consultant; (3) its assets and liabilities at the end of its fiscal year, including a schedule of its mortgage loans and commitments and the status of reserve, special or other funds; and (4) a schedule of its notes and bonds outstanding at the end of its fiscal year, together with a statement of the amounts redeemed and incurred during such fiscal year.

PUBLIC AUTHORITIES

CITE:

Article 3 (Bridge and Tunnel Authorities)
Title 3 (Triborough Bridge and Tunnel Authority)
Section 560 (Moneys of the authority)

POWERS/DUTIES:

The term "comptroller" shall mean the comptroller of the city of New York. (551(5))

All moneys of the authority from whatever source derived shall be deposited as soon as practicable in banks or trust companies to be designated by the authority. All deposits of such moneys shall, if required by the authority, be secured by obligations of the United States or of the state of New York or of the city of New York of a market value equal at all times to the amount of the deposit and all banks and trust companies are authorized to give such security for such deposits. The **comptroller** and his legally authorized representatives are hereby authorized and empowered from time to time to examine the accounts and books of the authority, including its receipts, disbursements, contracts, leases, sinking funds, investments and any other matters relating to its financial standing. The authority shall have power notwithstanding the provisions of this section, to contract with the holders of any of its bonds as to the custody, collection, securing, investment and payment of any moneys of the authority, or any moneys held in trust or otherwise for the payment of bonds or in any way to secure bonds, and to carry out any such contract notwithstanding that such contract may be inconsistent with the previous provisions of this section. Moneys held in trust or otherwise for the payment of bonds or in any way to secure bonds and deposits of such moneys may be secured in the same manner as moneys of the authority, and all banks and trust companies are authorized to give such security for such deposits.

PUBLIC AUTHORITIES

CITE:

Article 5 (Public Utility Authorities)
Title 2-A (New York City Municipal Water Finance Authority)
Section 1045-o (Bonds of the authority)

POWERS/DUTIES:

The term "comptroller" shall mean the comptroller of the city of New York. (1045-b(4))

Bonds shall be authorized by resolution of the authority, be in such denominations and bear such date or dates, mature at such time or times, except that bonds and any renewal thereof shall mature within forty years of the date of their original issuance and notes and any renewal thereof shall mature within five years of the date of their original issuance. Such bonds shall be subject to such terms of redemption, bear interest at such rate or rates payable at such times, be in such form, carry such registration privileges, be executed in such manner, be payable in such medium of payment at such place or places, and be subject to such terms and conditions as such resolution may provide. Bonds may be sold at public or private sale for such price or prices as the authority shall determine, provided that no issue of bonds may be sold at private sale unless the terms of such sale shall have been approved in writing by (i) the **comptroller**, where such sale is not to such **comptroller**, or (ii) the director of management and budget, where such sale is to such **comptroller**. (1045-o(*3))

Whenever the authority shall determine that the issuance of its bonds is appropriate, the mayor and the **comptroller** shall make a joint recommendation as to the arrangements necessary for the issuance and sale of such bonds including the underwriting of such bonds through negotiated agreement or public letting or the private sale of such bonds and such recommendation shall include compensation for services rendered as they deem appropriate. The mayor and the **comptroller** shall recommend to the authority the price or prices, interest rate or rates, maturities and other terms and conditions for the issuance of the bonds, except that bonds and any renewal thereof shall mature within forty years of the date of their original issuance and notes and any renewal thereof shall mature within five years of the date of their original issuance. Following such recommendation, bonds shall be authorized by resolution of the authority which shall set forth the arrangements for the issuance of the bonds, the price or prices, the interest rate or rates, maturities, terms of redemption, form and other terms of the bonds. Such resolution and the minutes of the authority related thereto shall be transmitted to the mayor and the **comptroller** for their approval or disapproval thereof. Approval of such resolution shall be indicated by the execution of the resolution by the mayor and the **comptroller** whereupon such resolution shall come into full force and effect in accordance with its terms. (1045-o(*3))

* NB There are 2 sub 3's

PUBLIC AUTHORITIES

CITE:

Article 5 (Public Utility Authorities)
Title 2-A (New York City Municipal Water Finance Authority)
Section 1045-y (Audit and annual report)

POWERS/DUTIES:

The accounts of the authority and the water board shall be subject to the supervision of the **city comptroller**. The authority and the water board shall annually submit to the mayor, the **comptroller** and the director of management and budget a detailed report. In addition, an annual audit of the authority shall be conducted by an independent certified public accountant. Such audited report shall be submitted to the mayor, the **comptroller** and the director of management and budget.

PUBLIC AUTHORITIES

CITE:

Article 5 (Public Utility Authorities)
Title 9 (New York City Transit Authority)
Section 1208 (Revenue and accounts)

POWERS/DUTIES:

The moneys of the authority shall be deposited daily in banks to be designated by the authority. Deposits may be secured by obligations of or guaranteed by the United States, the state, or any municipal corporation of the state or in such other manner as the authority may provide, and all banks and trust companies are authorized to give such security for such deposits. The **comptroller** shall have the power from time to time, to examine the accounts, books and any other records or papers relating to the financial condition of the authority, which examination shall not preclude examination of such matters by any other authorized officer or body. (§1208(2))

PUBLIC AUTHORITIES

CITE:

Article 5 (Public Utility Authorities)
Title 9 (New York City Transit Authority)
Section 1213 (Report)

POWERS/DUTIES:

Copies of the annual report required to be made and submitted pursuant to section twenty-eight hundred of this chapter also shall be submitted to the mayor, **comptroller** and board of estimate.

PUBLIC AUTHORITIES

CITE:

Article 8 (Miscellaneous Authorities)
Title 6 (New York City School Construction Authority Act)
Section 1736 (Funding of the authority)

POWERS/DUTIES:

***Expenditures of the authority from funds paid to it by the city shall be subject to audit by the **comptroller**, who may recommend procedures designed to improve the authority`s accounting and expenditure control expenditures. In the event the authority`s cash flow projections require that funds be advanced more rapidly during a fiscal year than would occur pursuant to the payment dates set forth in this section, the authority shall advise the city board, the director of management and budget and the **comptroller** of such requirement. Such officials shall, in consultation with the authority, develop a schedule of advance payments to the authority designed to cover projected cash shortfalls during a fiscal year and to provide the authority with cash balances at all times sufficient to permit prompt payment of the authority`s creditors. (§1736(1))

The authority shall present vouchers for payment of costs incurred for projects the detailed scope of which approval has been obtained and for activities for which no such scope approval is required to the **comptroller**, which vouchers shall contain the following information: the amounts to be paid; the payees; the project or purpose for which the costs were incurred; a statement that the amounts to be paid are within city capital budget appropriations available therefor; and, with respect to projects for which scope approval has been obtained, a statement that the amounts to be paid are in accordance with such approved project scope. The authority shall not be required to furnish any additional information prior to payment of a voucher pursuant to this subdivision, and the **comptroller** is hereby authorized and directed to take such actions as may be necessary to make such payment. (§1736(2))

PUBLIC AUTHORITIES

CITE:

Article 8 (Miscellaneous Authorities)
Title 6 (New York City School Construction Authority Act)
Section 1737 (Civil service)

POWERS/DUTIES:

In the event the authority elects to delegate administration of any or all of the provisions of the civil service law, the city department of personnel shall enter into a contract with such authority for the rendition of such services. The authority shall compensate the city of New York for such services only with respect to such services rendered for or on behalf of the authority. If the city of New York and the authority cannot agree on the amount of such compensation, the **city comptroller** shall determine the fair and reasonable value of such services and the authority shall pay such sum to the city of New York. (§1737(1)(b))

PUBLIC AUTHORITIES

CITE:

Article 8 (Miscellaneous Authorities)
Title 33 (New York City Transitional Finance Authority)
Section 2799-dd (Administration of the authority)

POWERS/DUTIES:

The authority shall be administered by five directors, consisting of the director of management and budget, the commissioner of finance of the city, the commissioner of the department of design and construction of the city, the **comptroller** and the speaker of the council. (§2799-dd(1))

PUBLIC AUTHORITIES

CITE:

Article 8 (Miscellaneous Authorities)
Title 33 (New York City Transitional Finance Authority)
Section 2799-ff (Declaration of need)

POWERS/DUTIES:

Concurrent with the submission to the authority of the certification, request and plan, the mayor shall submit copies of such certification, request and plan to the **comptroller**, the speaker of the council, the governor and the state comptroller, and to the chair and ranking minority member of the senate finance committee and the chair and ranking minority member of the assembly ways and means committee, and to the state financial control board for the city. (§2799-ff(2))

At least annually, commencing no more than one year after the date on which authority bonds are first issued, the mayor shall report to the **comptroller**, the speaker of the council, the governor, the state comptroller, the chair and ranking minority member of the senate finance committee and the chair and ranking minority member of the assembly ways and means committee on the projects financed by the authority and the amount of such financing for each such project over the past year, which report shall, by reference to specific items in the city's capital budget, describe the type and location of each such project. (§2799-ff(7))

PUBLIC AUTHORITIES

CITE:

Article 8 (Miscellaneous Authorities)
Title 33 (New York City Transitional Finance Authority)
Section 2799-gg (Bonds of the authority)

POWERS/DUTIES:

*** [E]xcept as provided in this title, bonds of the authority shall be subject to all other provisions of the local finance law, as amended from time to time, applicable to bonds of the city of New York, except where application of such law to bonds of the authority would be inappropriate. Functions assigned by such law to the mayor, **comptroller**, finance board and chief fiscal officer shall, to the extent not performed by such officers pursuant to this title, be reserved or delegated by the directors of the authority. (§2799-gg(3)(a))

Whenever the authority shall determine that the issuance of its bonds is appropriate, which determination shall occur at a minimum whenever necessary to reimburse the city for project capital costs incurred by the city, the mayor and the **comptroller** shall make a joint recommendation as to the arrangements necessary for the issuance and sale of such bonds including the underwriting of such bonds through the public or, subject to approval of the state comptroller, private sale of such bonds and such recommendation shall include compensation for services rendered as they deem appropriate. The mayor and **comptroller** shall recommend to the authority the price or prices, interest rate or rates, maturities and other terms and conditions for the issuance of the bonds. Following such recommendation, the bonds shall be authorized by resolution of the authority. The bonds shall bear interest at such fixed or variable rates and shall be in such denominations, be in such form, either coupon or registered, be sold at such public or private sale, be executed in such manner, be denominated in United States` currency, be payable in such medium of payment, at such place and be subject to such terms of redemption as the authority may provide in such resolution. Such resolution and the minutes of the authority related thereto shall be transmitted to the mayor and the **comptroller** who shall then approve or disapprove the bond issuance. Approval of such bond issuance shall be indicated by the execution of the resolution by the mayor and the **comptroller** whereupon such resolution shall come into full force and effect in accordance with its terms. (§2799-gg(5))

PUBLIC AUTHORITIES

CITE:

Article 8 (Miscellaneous Authorities)
Title 33 (New York City Transitional Finance Authority)
Section 2799-hh (Resources of the authority)

POWERS/DUTIES:

***The **comptroller** and his or her legally authorized representative are authorized and empowered from time to time to examine the accounts and books of the authority, including its receipts, disbursements, contracts, leases, sinking funds, investments and any other records and papers relating to its financial standing. The authority shall have the power, notwithstanding the provisions of this section, to contract with the holders of any of its bonds as to the custody, collection, securing, investment and payment of any money of the authority or any money held in trust or otherwise for the payment of bonds or in any way to secure bonds, and to carry out any such contract notwithstanding that such contract may be inconsistent with the other provisions of this title. Money held in trust or otherwise for the payment of bonds or in any way to secure bonds and deposits of such money may be secured in the same manner as money of the authority, and all banks and trust companies are authorized to give such security for such deposits. (2799-hh(4))

PUBLIC AUTHORITIES

CITE:

Article 8 (Miscellaneous Authorities)
Title 33 (New York City Transitional Finance Authority)
Section 2799-nn (Audit)

POWERS/DUTIES:

The accounts of the authority shall be subject to the supervision and audit of the **comptroller** and the state comptroller. In addition, the authority shall be subject to an annual management and financial audit performed by an independent certified accountant selected by the authority. Such audited report, together with the audited financial statements of the authority, shall be submitted to the mayor, the speaker of the city council, the **comptroller**, the director of management and budget, the New York state financial control board, the governor, the state comptroller, the chair and ranking minority member of the senate finance committee and the chair and ranking minority member of the assembly ways and means committee. (§2799-nn)

PUBLIC AUTHORITIES

CITE:

Article 10 (New York State Municipal Assistance Corporation Act)
Title 3 (Municipal Assistance Corporation for the City of New York)
Section 3035 (Exchange of notes or bonds of the corporation for short-term obligations of the city)

POWERS/DUTIES:

Upon or at any time after receipt of the short-term obligations of the city, the corporation may deliver any or all of such short-term obligations to the city for cancellation, without receiving payment of principal or interest in respect thereof. In this event, the city shall thereupon cancel such obligations without making any payment of principal amount or accrued interest thereon and the city shall have no further liability with respect thereto. Notwithstanding the foregoing, the corporation shall not deliver at any time bond anticipation notes to the city for cancellation without receiving payment of principal or interest in respect thereof unless the mayor and the **city comptroller** shall have requested in writing that such short-term obligations be delivered for cancellation. (§3035(2)(a))

PUBLIC AUTHORITIES

CITE:

Article 10 (New York State Municipal Assistance Corporation Act)
Title 3 (Municipal Assistance Corporation for the City of New York)
Section 3037 (Payments to or purchases of obligations of the city)

POWERS/DUTIES:

*** [T]he corporation shall not deliver any bond received pursuant to this section for cancellation unless the city pays the principal amount and accrued interest thereon or pays accrued interest and exchanges such bond for another bond of the city in equal principal amounts in refunding thereof, and provided further that the corporation may not sell or transfer to any person other than the city any bond of the city acquired by it unless the mayor and the **city comptroller** have requested in writing that the corporation sell or transfer such bond and, if such bond be sold or transferred at private sale, unless the terms of such sale have been approved by the **city comptroller**. For purposes of this section, the term "seasonal borrowing requirements" means amounts which are required by the city to enable it to pay current operating expenses, provided such expenses are included in a balanced expense budget of the city and such amounts are required solely because the city's revenues and expenditures, even when in balance on an annual basis, are not received and disbursed at equivalent rates throughout the year.

PUBLIC AUTHORITIES

CITE:

Article 10 (New York State Municipal Assistance Corporation Act)
Title 3 (Municipal Assistance Corporation for the City of New York)
Section 3038 (Conditions on extension of benefits to the city)

POWERS/DUTIES:

The city shall deliver a certificate, executed by the mayor and the **city comptroller** in form prescribed by the corporation, representing that the city is in compliance with the conditions described in this section as the corporation may specify; undertaking to comply with any of such specified conditions as the corporation may then require; and stating that all local legislative and executive action then required to permit such compliance by the city has been taken. The corporation may require the delivery with such certificate of an opinion of the city's corporation counsel that all such legislative and executive action has been taken. (§3038(1))

The city shall, within ninety days after the first such agreement, initiate steps to adopt as the city's method of accounting for purposes of reporting to the corporation with respect to the city's financial condition and compliance with the conditions of this section, the accounting principles set forth in the state comptroller's uniform system of accounts for municipalities, as the same may be modified by the state comptroller, in consultation with the **city comptroller**, for application to the city. The city shall complete the transition to such accounting method as promptly as reasonably practicable thereafter...*** (§3038(2)(a))

The city shall, over a period of six fiscal years, beginning with its fiscal year ending June thirtieth, nineteen hundred seventy-seven, eliminate from its capital budget those expenses that are properly includable only in its expense budget, as determined in accordance with the accounting principles set forth in the state comptroller's uniform system of accounts for municipalities, as the same may be modified by the state comptroller, in consultation with the **city comptroller**, for application to the city. The determination of which items are properly includable only in the city's expense budget shall be made in accordance with the aforesaid accounting principles regardless of any act of the legislature prior or subsequent to the effective date of this title otherwise classifying such items. To implement the foregoing: (a) The mayor and the **city comptroller** shall, not later than October thirty-first, nineteen hundred seventy-five, certify to the corporation, a list, to the best of their information, of the expense items in the city's capital budget for the fiscal year ending June thirtieth, nineteen hundred seventy-six, and the amount of each such item; (b) The **comptroller** (or the independent certified public accounting firm then retained pursuant to subdivision three of this section) shall prepare a determination of and shall report upon the expense items and the amount thereof in the city's capital budget for the fiscal year ending June thirtieth, nineteen hundred seventy-six and for each subsequent fiscal year, in accordance with the aforesaid accounting principles. Such report shall also include a statement as to the city's compliance with the conditions of this subdivision for the fiscal year reported upon and in the budget for the succeeding fiscal year.*** (§3038(5)(a-b))

Not less than twenty days prior to the issuance of any short-term obligations by the city, other than such obligations to be issued to the corporation, on or after July first, nineteen hundred seventy-five, the **city comptroller** shall deliver to the corporation a notice of intent to issue such obligations, specifying the amount and proposed terms thereof and the authority under which such obligations are proposed to be issued, together with a certificate of the city budget director specifying the purpose and the proposed source of funds for the redemption thereof. The **city comptroller** and the city budget director shall provide such additional information and shall be available for consultation as the corporation may request. If, within ten days after the receipt of such a notice from the city, the corporation determines after consultation with the **city comptroller** and the city budget director, that the issuance of such obligations would violate the limitation of this subdivision, the corporation shall deliver to the **city comptroller** a certified copy of such determination within such 10-day period and the **city comptroller** shall not thereafter issue such obligations. (§3038(9)(d))

PUBLIC AUTHORITIES

CITE:

Article 10 (New York State Municipal Assistance Corporation Act)
Title 3 (Municipal Assistance Corporation for the City of New York)
Section 3040 (Remedies of the corporation)

POWERS/DUTIES:

In the event that the board of directors determines, following review with the mayor, that the corrective action necessary to cause compliance with a condition imposed will not be taken, or determines as a result of a review made that the city is not in compliance with any of the conditions imposed, or that any representation or undertaking contained in any certificate delivered is materially incorrect or has not been complied with in all material respects, the corporation shall promptly certify a copy of such determination of noncompliance to the governor, the legislature, the state comptroller, the mayor, the board of estimate, the city council and the **city comptroller** and shall disclose such determination to the public. (§3040(3))

PUBLIC HOUSING LAW

CITE:

Article 2 (Division of Housing)

Section 14 (Powers and duties of the commissioner; generally)

POWERS/DUTIES:

In addition to the powers hereinafter granted, the commissioner, his counsel or any other officer or employee of the division specially designated by the commissioner shall have the following powers: ... (i) subject to the powers of the state comptroller or of **municipal comptroller**, as the case may be, prescribe methods and forms for keeping accounts, records and books to be used by an authority.*** (§14(1))

PUBLIC HOUSING LAW

CITE:

Article 4 (State Aid)
Section 70 (State loans)

POWERS/DUTIES:

The commissioner may, in the name of the state, enter into contracts for loans to an authority or a municipality for one or more projects, though a project has received or will receive aid from any other source, except the federal government. All such contracts shall be subject to approval by the state comptroller, and by the attorney-general as to form. Any such loan shall be in such amount as the commissioner, in his discretion, may deem necessary to insure the completion, availability for lawful occupancy and use of the project. No loan shall be made in an amount greater than the project cost, plus working capital in an amount not to exceed two per centum of the project cost or one hundred thousand dollars, whichever is less, nor until the **municipal comptroller** and local legislative body have attached their separate approvals to the loan contract. The commissioner may make temporary loans or advances to a housing authority in anticipation of such loan and no such temporary loan or advance shall be deemed to constitute part of such loan unless such temporary loan or advance has been made out of the proceeds of definitive housing bonds sold by the state pursuant to section sixty of the state finance law.

PUBLIC HOUSING LAW

CITE:

Article 8 (Provisions Relating to Approval, Construction, Management and Operation of Projects)
Section 152 (Labor Requirements)

POWERS/DUTIES:

All contracts of an authority involving the employment, among others, of laborers, workmen or mechanics shall be in conformity with the provisions of article eight of the labor law, and such provisions shall be deemed terms of all such contracts; and for the purpose of obtaining the prevailing rate of wages or fees for such contracts, the authority shall proceed in the same manner as the municipality in which the authority operates. All such contracts involving the employment, among others, of architects, draftsmen or technicians, whether or not working on the site of the project, shall contain a provision requiring that the wages or fees prevailing in the municipality shall be paid to such architects, draftsmen and technicians; and for the purpose of obtaining the prevailing rate of wages or fees, the authority shall proceed in the same manner as the municipality proceeds in obtaining the prevailing rate of wages or fees for laborers, workmen and mechanics; and the industrial commissioner of the state or the **municipal comptroller**, as the case may be, shall determine such prevailing rates of wages or fees upon application of an authority in the same manner as provided by article eight of the labor law for laborers, workmen and mechanics. Employees of all contractors and subcontractors employed under or by virtue of such contracts shall have the right to organize and to bargain collectively through representatives of their own choosing.

PUBLIC LANDS LAW

CITE:

Article 2 (Office of General Services)
Section 19-a (State aid; certain state-leased or state-owned lands)

POWERS/DUTIES:

The state aid payable under this subdivision shall be payable upon application to the state comptroller by the **chief fiscal officer** of a city which qualifies for aid pursuant to this subdivision¹. The application shall be made on a form prescribed by such comptroller and shall contain such information as such comptroller shall require. Upon approval of the application and determination by such comptroller of the amount of state aid payable under this subdivision, such state aid shall be paid upon the warrant of such comptroller. Annual payment shall be made to a qualified city not later than December first in each year commencing with the year two thousand and ending with a final payment in the year two thousand twenty-nine. (§19-a(2-a)(4))

Such state aid shall be payable upon application to the state comptroller by the **chief fiscal officer** of a city which qualifies for aid pursuant to this section.¹ The application shall be made on a form prescribed by such comptroller and shall contain such information as such comptroller shall require. The state comptroller is hereby authorized to determine and certify the actual acquisition cost of lands and the improvements thereon and the actual cost of construction of facilities for the purposes of this section. The state comptroller is hereby authorized and empowered to adjust from time to time the annual payments of state aid made pursuant to paragraph two of subdivision two of this section so that to the extent practicable such payments shall be in equal annual amounts and so that the limitation set forth in paragraph three of subdivision two of this section shall not be exceeded. In the event that title to any such land and improvements thereon or facilities constructed thereon shall cease to be in the state or agency of the state, no further state aid shall be paid pursuant to this section for any fiscal year of the city subsequent to the fiscal year of the city in which title to such land, improvements thereon and facilities constructed thereon shall have ceased to be in the state or agency of the state. Upon approval of the application and determination of such costs by the state comptroller, such state aid shall be paid upon his warrant...Upon approval of the application and determination of such costs, as provided herein, such retirement systems shall directly pay such city the amount which would have been due as state aid hereunder had title been held by the state. (§19-a(3))

¹ State aid shall be payable to any city having a population of seventy-five thousand or more inhabitants, according to the most recent federal decennial census, when on any assessment roll the taxable assessed valuation in such city is decreased in any year by reason of the acquisition of lands and improvements thereon by the state or an agency of the state for use thereof or for the construction of facilities for any purpose other than highway purposes, and the sum of the amount of such decrease in taxable assessed valuation and the amount of the assessed valuation of other property owned by the state or agency of the state, excluding any such property owned or used by a state public authority, which is exempt from taxation, is equal to or exceeds twenty-five percent of the total taxable assessed valuation of such roll. (§19-a(1))

PUBLIC OFFICERS LAW

CITE:

Article 2 (Appointment and Qualification of Public Officers)
Section 8 (Commissions of officers)

POWERS/DUTIES:

* * * The term "**local officer**" includes every other officer who is elected by the electors of a portion only of the state, **every officer of a political subdivision or municipal corporation** of the state, and every officer limited in the execution of his official functions to a portion only of the state. The office of a state officer is a state office. The office of a local officer is a local office. (§2)

The commission of every officer appointed by the governor, or by the governor by and with the consent of the senate, shall be signed by the governor and attested under the seal of this state, by the secretary of state, who shall make and record in his office a copy of such commission, and deliver the original to the officer appointed, by a messenger, if the governor shall so direct, and otherwise, by mail, or as the secretary of state shall deem proper. * * * Every such written appointment shall be deemed the commission of the officer appointed, and if of a state officer, a duplicate or a certified copy thereof shall be recorded in the office of the department of state; if of **a local officer** it shall be sent to the clerk of the county in which the officer appointed shall then reside, who shall file the same in his office, and notify the officer appointed of his appointment.

PUBLIC OFFICERS LAW

CITE:

Article 2 (Appointment and Qualification of Public Officers)
Section 11 (Official Undertakings)

POWERS/DUTIES:

Every official undertaking, when required by or in pursuance of law to be hereafter executed or filed by any officer, shall be to the effect that he will faithfully discharge the duties of his office and promptly account for and pay over all moneys or property received by him as such officer, in accordance with law, or in default thereof, that the parties executing such undertaking will pay all damages, costs and expenses resulting from such default, not exceeding a sum, if any, specified in such undertaking. * * * If the surety on an official undertaking of a state or **local officer**, clerk or employee of the state or political subdivision thereof or of a municipal corporation be a fidelity or surety corporation, the reasonable expense of procuring such surety, not exceeding one percentum per annum upon the sum for which such undertaking shall be required by or in pursuance of law to be given, shall be a charge against the state or political subdivision or municipal corporation respectively in and for which he is elected or appointed, except that the expense of procuring such surety as aforesaid, on an official undertaking of any officer, clerk or employee in any city department of the city of New York, or of any office, board or body of said city, or of a borough or county within said city, including officers, clerks and employees of every court within said city, shall not be a charge upon said city or upon any of the counties contained within said city, unless the **comptroller of the said city**, shall first have approved the necessity of requiring such official undertaking to be given, and shall have approved of or fixed the amount of any such official undertaking; but this exception shall not apply to an official undertaking specifically required by statute to be given, and the amount of which is specifically fixed by statute. * * * (§11(1))

PUBLIC OFFICERS LAW

CITE:

Article 3 (Creation and Filling of vacancies)
Section 35 (Removal from office)

POWERS/DUTIES:

Every removal of an officer by one or more state officers, shall be in written duplicate orders, signed by the officer, or by all or a majority of the officers, making the removal, or if made by a body or board of state officers may be evidenced by duplicate certified copies of the resolution or order of removal, signed either by all or by a majority of the officers making the removal, or by the president and clerk of such body or board. Both such duplicate orders or certified copies shall be delivered to the secretary of state, who shall record in his office one of such duplicates, and shall, if the officer removed is a state officer, deliver the other to such officer by messenger, if required by the governor, and otherwise by mail or as the secretary of state shall deem advisable, and shall, if directed by the governor, cause a copy thereof to be published in the state paper. If the officer removed be a **local officer**, he shall send the other of such duplicates to the county clerk of the county in which the officer removed shall have resided at the time he was chosen to the office, and such clerk shall file the same in his office, and forthwith notify the officer removed of his removal.

REAL PROPERTY TAX LAW

CITE:

Article 6 (Assessment of Special Franchises)

Section 626(Deductions allowed against taxes on special franchises)

POWERS/DUTIES:

The **chief fiscal officer or treasurer** of a city or other officer to whom any sum is paid for which a special franchise owner is entitled to credit as provided in this section, shall, not less than five nor more than twenty days before a tax on a special franchise is payable, deliver to the collecting officer of such city a certificate showing the several amounts which have been paid during the year ending on the date set forth in the certificate. Upon the receipt of such certificate, the collecting officer shall credit on the tax roll to the special franchise owner the amount stated in such certificate, on any tax levied against the special franchise of such special franchise owner for city, town or village purposes only. No credit shall be given on account of such payment or certificate in any other year, nor for a greater sum than the amount of the tax on the special franchise for city purposes for the current year. (§626(2))

REAL PROPERTY TAX LAW

CITE:

Article 9 (Levy and Collection of Taxes)

Title 3 (Collection of Taxes; Return of Collecting Officer)

Section 926* (Personal liability for taxes; optional method of collection)

POWERS/DUTIES:

Any surplus from the proceeds of the sale after payment of the taxes due and the expenses of levy and sale shall be paid to the person liable for the taxes unless a claim therefor is made by some other person on the ground that the property sold belonged to him. If the person liable for the taxes admits the validity of such claim, the surplus shall be paid to the person making the claim, otherwise it shall be paid to the **chief fiscal officer** of the city or town who shall retain the same until the rights of the parties have been determined in accordance with law or by agreement of the parties. Either party may bring an action against the other to recover such surplus and, for the purposes of the action, the defendant shall be deemed to be in possession thereof. The successful party shall, in addition to such surplus, be entitled to the costs of the action. In an action brought pursuant to this subdivision, no other cause of action shall be joined, nor any set-off or counterclaim allowed. (§926(4))

* NB (Effective until ruling by Commissioner of Internal Revenue)

REAL PROPERTY TAX LAW

CITE:

Article 9 (Levy and Collection of Taxes)

Title 5 (Provisions of General Application; Miscellaneous)

Section 980 (Tax statements and receipts to show nature and amount of local assistance by state)

POWERS/DUTIES:

It shall be the duty of the **chief fiscal officer** of each municipal corporation to certify to the collecting officer, the amount of such estimated local assistance. The cost of furnishing the information described in this section shall be deemed a part of the cost of such statement or receipt. (§980(2))

REAL PROPERTY TAX LAW

CITE:

Article 9 (Levy and Collection of Taxes)
Title 5 (Provisions of General Application; Miscellaneous)
Section 986 (Receipts for taxes)

POWERS/DUTIES:

The governing body of any municipal corporation may by ordinance or resolution require the use by the collecting officer of a mechanical receipting device containing locked-in records of receipts approved by the state comptroller in those municipal corporations whose accounts the state comptroller has power to audit and in other municipal corporations by the **city comptroller** thereof, in lieu of the receipts required by this section. Such locked-in records of receipts shall be removed daily from such device by the collecting officer, or by a designated subordinate authorized to do so by the collecting officer in writing, and when removed, they shall be kept in consecutive and chronological order securely fastened in a book or bound volume. It shall be the duty of the governing body of such municipal corporation to provide such receipting device and records at the expense of such municipal corporation. After such system is installed and until such action is rescinded by like ordinance or resolution, the collecting officer shall use such device only while giving receipts for taxes paid to him. (§986(4))

SOCIAL SERVICES LAW

CITE:

Article 5 (Assistance and Care)

Title 4 (Veteran's assistance)

Section 175 (Administration of veteran assistance in New York City)

POWERS/DUTIES:

In the city of New York, veteran assistance committee means each welfare committee chosen by the county unit of each veteran organization. (§175(a))

In the city of New York, veteran assistance shall be paid or granted direct to the beneficiaries by the commissioner of public welfare through the veterans division of the department of public welfare on a written recommendation signed by three members of the veteran assistance committee of the county in which the applicant resides. (§175(b))

The comptroller of the city of New York shall, out of the amount appropriated for such assistance, provide a cash fund to be placed under the control of the commissioner from which to pay such assistance, and he shall replenish said fund upon presentation of properly receipted recommendations by the county veteran assistance committees for the amounts paid out of said fund. (§175(c))

TAX LAW

CITE:

Article 30 (City Personal Income Tax)
Section 1313 (Deposit and Disposition of Revenue)

POWERS/DUTIES:

All revenue collected by the commissioner from the taxes imposed pursuant to the authority of this article or article two-E of the general city law shall be deposited daily with such responsible banks, banking houses or trust companies, as may be designated by the state comptroller, to the credit of the comptroller, in trust for the city of New York or the New York city transitional finance authority, as their interests may appear pursuant to this section. Such deposits shall be kept in trust and separate and apart from all other moneys in the possession of the comptroller.

* * *

The amount deducted for administering, collecting and distributing such taxes during such monthly period shall be paid by the comptroller into the general fund of the state treasury to the credit of the state purposes account therein. The first payment to **such chief fiscal officer** shall be made on or before March fifteenth, nineteen hundred seventy-six, which payment shall represent the balance of revenue after provision for refund and such reasonable costs, with respect to taxes collected from January first, nineteen hundred seventy-six through February twenty-ninth, nineteen hundred seventy-six. * * * Where the amount so paid over to such **chief fiscal officer** is more or less than the amount then due such city, the amount of overpayment or underpayment shall be certified to the comptroller by the commissioner or his delegate, either of whom shall not be held liable for any inaccuracy in such certificate. The amount of overpayment or underpayment shall be so certified to the comptroller as soon after the discovery of the overpayment or underpayment as reasonably possible and subsequent payments by the comptroller to **such chief fiscal officer** shall be adjusted by subtracting the amount of any such overpayment from, or by adding the amount of any such underpayment to such number of subsequent payments and distributions as the comptroller and the commissioner shall consider reasonable in view of the amount of the overpayment or underpayment and all other facts and circumstances. The balance payable to the New York city transitional finance authority pursuant to this section shall instead be paid to the **chief fiscal officer of the city of New York** unless and until the comptroller has received from such authority a notice, which shall be conclusive and upon which the comptroller may rely without further inquiry, that such authority has incurred obligations payable by it, whether for borrowed money, operating expenses or otherwise. On and after the date of such notice and until such date as the authority shall have no obligations outstanding, the city shall have no right, title or interest in or to the taxes, except as provided in the authority's agreements with the city.

WORKERS COMPENSATION LAW

CITE:

Article 2 (Compensation)
Section 25(4) (Compensation; how payable)

POWERS/DUTIES:

4. Advance payments of compensation; employer reimbursements; receipts for payment. (a) If the employer has made advance payments of compensation, or has made payments to an employee in like manner as wages during any period of disability, he shall be entitled to be reimbursed out of an unpaid installment or installments of compensation due, provided his claim for reimbursement is filed before award of compensation is made, or if insured, by the insurance carrier at the direction of the board, unless he shall file a waiver of reimbursement with the chairman, in which event compensation shall be paid to the claimant notwithstanding the advanced payments.

* * *

(c) If the employer or **comptroller of the state or city of New York** or trustees duly constituted under any welfare, pension or benefit plan, agreement or trust to which the injured employee is a party or of which he is a beneficiary, and which plan, agreement or trust shall provide that the injured employee shall not be entitled to or shall be limited in the amount of benefits or payments thereunder if he shall be entitled to benefits under this chapter, shall have advanced or paid benefits or payments thereunder to the injured employee during any period in which his right to benefits under this chapter was not determined, then and in such event such employer or **comptroller of the state or city of New York** or trustees shall be entitled to be reimbursed out of the unpaid installment or installments of compensation due, provided claim therefor is filed together with proof of the terms of said plan, agreement or trust and of the fact and amount of payment with the board before award of compensation is made.

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(Chapter 1016 of the Laws of 1969)

CITE:

Section 4 (New York City health and Hospital corporation)

POWERS/DUTIES:

The corporation shall keep each of its facilities and installations open to inspection at all times by duly authorized representatives of the board of social services of the state, the comptroller of the state, the department of health of the state, the mayor, the director of management and budget, **the comptroller***, the administration and such other federal, state or city departments or agencies authorized by law to so inspect; and each shall be provided access to all of the records, reports, books, papers and accounts of the corporation and its facilities and installations other than privileged medical matter. (§4(9))

* Under the Act, the term “comptroller” is defined to mean the comptroller of the City of New York (See §3(6))

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(Chapter 1016 of the Laws of 1969)

CITE:

Section 5 (General powers of the corporation)

POWERS/DUTIES:

No subsidiary corporation shall have the power to engage in collective bargaining or negotiate with any organization representing any of its employees, or to enter into collective bargaining agreements with any such organization. Each such subsidiary corporation shall operate under personnel administration policies, practices, procedures and programs, and terms and conditions of employment of the corporation, including those agreed to in collective bargaining and determined by **the comptroller of the city** pursuant to section two hundred twenty of the labor law. (§5(20)(b))

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(Chapter 1016 of the Laws of 1969)

CITE:

Section 6 (Relationship to the city; agreements concerning health facilities)

POWERS/DUTIES:

4. (a) Any such contract, lease, sub-lease or other agreement between the city and the corporation that requires the corporation to construct and equip, or causes to be constructed or equipped, a health facility shall provide that the city shall be required to pay the total estimated cost of such construction and equipment to the corporation at such times and in such amounts as determined and requested by the corporation, any such payment to be made by the city upon the delivery to the comptroller of the corporation of a certificate requesting such payment.

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION

(Chapter 1016 of the Laws of 1969)

CITE:

Section 9 (Personnel administration; collective bargaining; pension and retirement benefits; article fourteen civil service law; paragraph two hundred twenty labor law; personnel review board)

POWERS/DUTIES:

Nothing herein contained shall supersede, impair or diminish the rights of any officer or employee of the corporation under or pursuant to section two hundred twenty of the labor law, and for the purposes hereof the fiscal officer of the corporation shall be the **comptroller of the city of New York**. (§9(7))

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(Chapter 1016 of the Laws of 1969)

CITE:

Section 11 (Moneys of the corporation)

POWERS/DUTIES:

The **comptroller**, or his legally authorized representative, is hereby authorized to and shall examine annually the accounts and books of the corporation including its receipts, disbursements, contracts, reserves, sinking funds, investments and any other matters relating to its financial operation and standing. (§11(3))

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(Chapter 1016 of the Laws of 1969)

CITE:

Section 12 (Issuance of bonds and notes by the corporation)

POWERS/DUTIES:

The said bonds and notes shall be authorized by resolution or resolutions of the board, and shall be dated and shall mature as such resolution or resolutions may provide, except that no note or any renewal thereof shall mature more than five years after the date of issue of the original note and no bond shall mature more than forty years from the date of its issue. Bonds and notes shall bear interest at such rate or rates, be in such denominations, be in such form, either coupon or registered, carry such registration privileges, be executed in such manner, be payable in such medium of payment, at such place or places, and be subject to such terms of redemption as such resolution or resolutions may provide. Bonds and notes may be sold by the corporation at public or private sale at such price or prices as the corporation shall determine; provided, however, that no such bonds or notes may be sold at a private sale unless the sale and the terms thereof have been approved by **the comptroller** in writing. (§12(3))

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(Chapter 1016 of the Laws of 1969)

CITE:

Section 13 (Reserve fund)

POWERS/DUTIES:

4. In order to assure the continued operation and solvency of the corporation for the carrying out of its public purposes as provided in this act, provision is made in subdivision one of this section for the accumulation in the capital reserve fund of an amount equal to the maximum amount of principal and interest maturing and becoming due in any succeeding fiscal year of the corporation on all bonds of the corporation then outstanding. In order further to assure such maintenance of the capital reserve fund, the chairman of the corporation shall annually request from the city to be paid over to the corporation, for deposit in the capital reserve fund, such sum, if any, as shall be certified by the chairman of the corporation to the mayor as necessary to restore the capital reserve fund to an amount equal to the maximum amount of principal and interest maturing and becoming due in any succeeding fiscal year of the corporation on all of the bonds of the corporation then outstanding; provided, however, that such sum shall have been first appropriated by the city or shall otherwise have been made lawfully available for such purpose. * * * Notwithstanding any of the provisions of this act, in the event of the failure or inability of the city to pay over the stated amount to the corporation on or before the first day of August of the same year, the chairman of the corporation shall then forthwith make and deliver to the **comptroller** and to the director of management and budget a further certificate restating the amount so required and such amount shall then be paid over to the corporation, upon the warrant of the **comptroller** on vouchers certified as correct by the director of management and budget, out of the general fund of the city. (§13(4))

NEW YORK CITY HEALTH AND HOSPITALS CORPORATION
(Chapter 1016 of the Laws of 1969)

CITE:

Section 23 (Annual and special reports)

POWERS/DUTIES:

1. Within one hundred twenty days after the end of the fiscal year of the corporation, the directors thereof shall submit to the mayor, the **comptroller**, the city council of the city of New York and the state comptroller a complete and detailed report setting forth: * * *

NYS FINANCIAL EMERGENCY ACT FOR THE CITY OF NEW YORK
(Chapter 868 of the Laws of 1975)

CITE:

Section 6 (Administration of the board)

POWERS/DUTIES:

The membership of the board shall be the governor, the state comptroller (pursuant to his authority to supervise the accounts of any political subdivision of the state), the mayor, the **city comptroller** and three members appointed by the governor with the advice and consent of the senate. At least two of the appointed members shall be residents of the city or have their principal place of business in the city. Such appointed members shall serve at the pleasure of the governor. The governor shall be the chairman of the board and the governor or his representative shall preside over all meetings of the board. (§6(1))

NYS FINANCIAL EMERGENCY ACT FOR THE CITY OF NEW YORK
(Chapter 868 of the Laws of 1975)

CITE:

Section 7 (Functions of the board)

POWERS/DUTIES:

The board and the comptroller shall receive quarterly reports from the **city comptroller** setting forth the debt service requirements on all bonds and notes of the city and the covered organizations for the following quarter, which reports shall be in such form and contain such information as the board shall determine. Such reports shall be issued no later than sixty days prior to the start of the quarter to which they pertain and shall be updated immediately upon each issuance of bonds or notes after the date of such report to reflect any change in debt service requirements as a result of such issuance. The board also shall receive from the city monthly and quarterly financial reports, which reports shall be in such form and contain such information as the board shall determine and shall be made available by the city to the public. In order to avoid duplicative reports and reporting requirements, to the extent that the city is required to submit monthly or quarterly financial reports to the department of the treasury pursuant to any agreement or arrangement made in connection with federal guarantees of notes or bonds issued by the city or a state financing agency, copies of such reports shall be submitted to the board in satisfaction of the monthly and quarterly reporting requirements set forth above, together with such additional information as the board may require. Each monthly and quarterly report herein required to be submitted to the board must indicate any variance between actual and budgeted revenues, expenses or cash for the period covered by such report. (§7(1)(g))