

Synopsis of Revisions to DCA’s Rules and Regulations for the Report of Local Government Finances

All local governments are required under O.C.G.A. 36-81-8 to submit an annual report of local government finances to the Department of Community Affairs including revenues, expenditures, assets and debts. The Department is tasked with promulgating the forms and establishing time periods for the submission of these annual reports.

Revisions to these rules are necessary as updates are made to the Uniform Chart of Accounts and as our internal technologies and procedures change.

To address these considerations the Department will amend the Rules and Regulations in Chapter 110-3-1 to reflect updated policies and procedures for collecting the Report of Local Government Finances.

Full text of the proposed rules can be found on DCA’s website at:

<https://www.dca.ga.gov/node/1943/documents/2033>

Proposed Revisions	
The rules have been comprehensively reformatted to better align with the guidance of the Secretary of State’s Administrative Procedures Division. The rules have been reordered to facilitate user comprehension and clarity of process.	Chapter 110-3-1, overall
Option for a hardcopy of the report has been removed and timelines for submittal clarified.	Rule 110-3-1-.03(1)
Clarification of which reports are required for compliance, and update of how quickly DCA will notify you of non-compliance.	Rule 110-3-1-.03(3)
The Department’s extension policy has been updated to provide for extensions in the case that the Department of Audits and Accounts has provided an extension on the annual audit. In addition, extensions may be provided during public emergency declarations, or extenuating circumstances as determined by the Commissioner.	Rule 110-3-1-.03(4)