



CHAPTER 115D
ARTICLE 4A - BUDGETING, ACCOUNTING, AND FISCAL MANAGEMENT

N.C.G.S. § 115D-58.5.

Accounting system.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2000-67, s. 7(c) — ninth act in the lineage	RETRIEVED 21 September 2026, 03:24 UTC	SOURCE FINGERPRINT d42fdca10e8c3100c9331bf2 - dcff14ec9db8c6c1096a20b - 9843a652eb0ddd5a
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- § 115D-58.5(a)

Each institution shall establish and maintain an accounting system consistent with procedures as prescribed by the Community Colleges System Office and the State Controller, which shows its assets, liabilities, equities, revenues, and expenditures.
- § 115D-58.5(b)

Each institution shall be governed in its purchasing of all supplies, equipment, and materials by contracts made by or with the approval of the Purchase and Contract Division of the Department of Administration except as provided in G.S. 115D-58.14. No contract shall be made by any board of trustees for purchases unless provision has been made in the budget of the institution to provide payment thereof. In order to protect the State purchase contracts, it is the duty of the board of trustees and administrative officers of each institution to pay for such purchases promptly in accordance with the contract of purchase. Equipment shall be titled to the State Board of Community Colleges if derived from State or federal funds.
- § 115D-58.5(c)

The operations of each institution shall be subject to oversight of the State Auditor pursuant to Article 5A of Chapter 147 of the General Statutes.
- § 115D-58.5(d)

Repealed by Session Laws 1983, c. 913, s. 18.

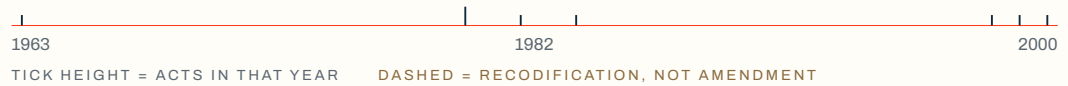
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
9 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



Nº	YEAR	ACT	CHARACTER
01	1963	c. 448, s. 23	ENACTED
02	1979	c. 462, s. 2	AMENDED
03	1979	c. 896, s. 13	AMENDED
04	1979	2nd Sess., c. 1130, s. 1	AMENDED
05	1981	c. 157, s. 1	AMENDED
06	1983	c. 913, s. 18	AMENDED
07	1998	S.L. 1998-68, s. 1	AMENDED
08	1999	S.L. 1999-84, s. 14	AMENDED
09	2000	S.L. 2000-67, s. 7(c)	AMENDED

APPARATUS II

1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 115D-58.14	(b)	"of Administration except as provided in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 115D-58.5 (2000).

PINPOINT

N.C. Gen. Stat. § 115D-58.5(a) (2000).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1963, c. 448, s. 23; 1979, c. 462, s. 2; c. 896, s. 13; 1979, 2nd Sess., c. 1130, s. 1; 1981, c. 157, s. 1; 1983, c. 913, s. 18; 1998-68, s. 1; 1999-84, s. 14; 2000-67, s. 7(c).)

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