

**18 NCAC 07I .0204      ENTRIES IN A TANGIBLE JOURNAL**

Entries in a tangible journal shall be:

- (1) entered in permanent ink; and
- (2) in chronological order.

*History Note:*      *Authority G.S. 10B-4; 10B-38;*  
                              *Eff. July 1, 2024.*