

**SUBCHAPTER 3D – FISCAL POLICIES AND REGULATIONS**

**SECTION .0100 - GENERAL PROVISIONS**

<b>09 NCAC 03D .0101</b>	<b>DAILY DEPOSITS</b>
<b>09 NCAC 03D .0102</b>	<b>CASH BASIS</b>
<b>09 NCAC 03D .0103</b>	<b>PAYMENT OF BILLS</b>
<b>09 NCAC 03D .0104</b>	<b>DETERMINING TIME</b>

*History Note:* Authority G.S. 143-3; 143-5; 143-20; 147-77;  
Eff. February 1, 1976;  
Readopted Eff. February 27, 1979;  
Repealed Eff. March 1, 1989 in accordance with G.S. 150B-59(c).

**SECTION .0200 - IMPREST CASH FUNDS**

<b>09 NCAC 3D .0201</b>	<b>DEFINITION</b>
<b>09 NCAC 3D .0202</b>	<b>WHEN ESTABLISHED</b>
<b>09 NCAC 3D .0203</b>	<b>CLOSING AT END OF FISCAL YEAR</b>
<b>09 NCAC 3D .0204</b>	<b>REPORTING AND ACCOUNTING</b>

*History Note:* Authority G.S. 143-3; 143-5; 143-20; 147-77;  
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Repealed Eff. March 1, 1989 in accordance with G.S. 150B-59(c).

**SECTION .0300 - OPERATION OF DINING FACILITIES**

<b>09 NCAC 3D .0301</b>	<b>MEAL CHARGES</b>
<b>09 NCAC 3D .0302</b>	<b>SALES TAXES</b>
<b>09 NCAC 3D .0303</b>	<b>EXCLUSIONS FROM SALES TAX</b>
<b>09 NCAC 3D .0304</b>	<b>COLLECTION</b>

*History Note:* Authority G.S. 105-164.4; 143-3; 143-5; 143-20; 147-77;  
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Repealed Eff. March 1, 1989 in accordance with G.S. 150B-59(c).

**SECTION .0400 - CLOSING ACCOUNTS AT END OF FISCAL YEAR**

<b>09 NCAC 03D .0401</b>	<b>END OF FISCAL YEAR</b>
<b>09 NCAC 03D .0402</b>	<b>VOUCHER REGISTERS</b>
<b>09 NCAC 03D .0403</b>	<b>OUTSTANDING OBLIGATIONS</b>
<b>09 NCAC 03D .0404</b>	<b>LIQUIDATION OF OBLIGATIONS</b>
<b>09 NCAC 03D .0405</b>	<b>DATES OF CLOSING</b>
<b>09 NCAC 03D .0406</b>	<b>RECEIPTS</b>
<b>09 NCAC 03D .0407</b>	<b>REPORTS</b>
<b>09 NCAC 03D .0408</b>	<b>LIQUIDATING OUTSTANDING OBLIGATIONS END OF FISCAL YEAR</b>

*History Note:* Authority G.S. 143-3; 143-5; 143-20; 147-77;  
Eff. February 1, 1976;  
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Repealed Eff. March 1, 1989 in accordance with G.S. 150B-59(c).

**SECTION .0500 - SURETY BONDING OF OFFICERS AND EMPLOYEES**

**09 NCAC 03D .0501 PERIODIC REVIEW**  
**09 NCAC 03D .0502 INSURANCE DEPARTMENT**

*History Note: Authority G.S. 109-16; 109-17;*  
*Eff. February 1, 1976;*  
*Readopted Eff. February 27, 1979;*  
*Repealed Eff. March 1, 1989 in accordance with G.S. 150B-59(c).*

**SECTION .0600 - PAYROLLS AND PERSONNEL**

**09 NCAC 03D .0601 PAYROLL PREPARATION**  
**09 NCAC 03D .0602 FISCAL CONTROL OF SALARIES AND WAGES**  
**09 NCAC 03D .0603 LAPSED SALARY FUNDS**  
**09 NCAC 03D .0604 PAYROLL DEDUCTIONS**  
**09 NCAC 03D .0605 BUDGETING AND ACCOUNTING FOR OVERTIME PAYMENTS**  
**09 NCAC 03D .0606 DOCUMENTATION TO SUPPORT MONEY PAYMENT FOR OVERTIME**

*History Note: Authority G.S. 143-3; 143-5; 143-20; 143-34.1; 147-62; 147-77;*  
*Eff. February 1, 1976;*  
*Readopted Eff. February 27, 1979;*  
*Repealed Eff. March 1, 1989 in accordance with G.S. 150B-59(c).*

**SECTION .0700 - ENCUMBERING FUNDS FOR NEXT FISCAL YEAR**

**09 NCAC 03D .0701 POLICY**  
**09 NCAC 03D .0702 ENCUMBERING FUNDS FOR NEXT FISCAL YEAR**

*History Note: Authority G.S. 143-18;*  
*Eff. February 1, 1976;*  
*Readopted Eff. February 27, 1979;*  
*Repealed Eff. March 1, 1989 in accordance with G.S. 150B-59(c).*

**SECTION .0800 - SUBMISSION OF AGENCY RULES REQUIRING THE EXPENDITURE OR  
DISTRIBUTION OF STATE FUNDS**

**09 NCAC 03D .0801 DEFINITIONS**  
**09 NCAC 03D .0802 AGENCY SUBMISSION TO OFFICE OF STATE BUDGET AND MANAGEMENT**  
**09 NCAC 03D .0803 PROCEDURE FOR RESPONDING TO AGENCY SUBMISSIONS**  
**09 NCAC 03D .0804 FILING RULES WITH OFFICE OF STATE BUDGET AND MANAGEMENT**

*History Note: Authority G.S. 143-1; 143-2; 143-9; 143-16; 143-16.1; 150A-11(4);*  
*Eff. August 15, 1980;*  
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