

**20 NCAC 03 .0403**

**APPROVAL TO USE ACCRUAL BASIS ACCOUNTING**

*History Note: Authority G.S. 159-26(e);  
Eff. February 1, 1976;  
Readopted Eff. September 23, 1977;  
Expired Eff. February 1, 2018 pursuant to G.S. 150B-21.3A.*