

Part 28. Office of the State Controller.

§ 143B-426.35. Definitions.

As used in this Part, unless the context clearly indicates otherwise:

- (1) "Accounting system" means the total structure of records and procedures which discover, record, classify, and report information on the financial position and operating results of a governmental unit or any of its funds, balanced account groups, and organizational components.
- (2) "Office" means the Office of the State Controller.
- (3) "State agency" means any State agency as defined in G.S. 147-64.4(4).
- (4) "State funds" means any moneys appropriated by the General Assembly, or moneys collected by or for the State, or any agency of the State, pursuant to the authority granted in any State laws. (1985 (Reg. Sess., 1986), c. 1024, s. 1; 1991, c. 542, s. 13.)