

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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S.B. 518
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SENATE BILL DRS45322-MK-125 (03/14)

Short Title: Budget Resp./Account./Transparency in Schools. (Public)

Sponsors: Senators Barefoot, Lee, and Curtis (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO ENACT THE BUDGET RESPONSIBILITY, ACCOUNTABILITY, AND
3 TRANSPARENCY IN SCHOOLS ACT.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** The Legislative Research Commission (Commission) shall study
6 budget responsibility, accountability, and transparency in schools. In doing so, the Commission
7 shall study the expenditures of the 115 local school administrative units of the State for the past
8 five years, including at least the following information:

- 9 (1) Available funding sources and expenditure decisions at the local level of
10 direct and indirect instructional costs, including salary of school personnel,
11 and direct and indirect operational costs. Local school administrative units
12 shall make this information available to the Commission in any form
13 requested by the Commission, which may include general ledgers, trail
14 balances, and charts of accounts.
15 (2) School-level financial data, including analysis by fund source by function,
16 program, and object codes.
17 (3) A comparison of financial data among schools in a local school
18 administrative unit and between local school administrative units.
19 (4) Any other issue that would impact budget responsibility, accountability, and
20 transparency in public schools.

21 **SECTION 2.** The Legislative Research Commission may make an interim report,
22 including recommended legislation, to the 2017 General Assembly when it reconvenes in 2018
23 and shall make its final report to the 2019 General Assembly when it convenes.

24 **SECTION 3.** This act is effective when it becomes law.



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