



CHAPTER 147
ARTICLE 6B - STATEWIDE ACCOUNTS RECEIVABLE PROGRAM

N.C.G.S. § 147-86.26.

Reporting requirements.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 512, s. 1 — first act in the lineage	RETRIEVED 21 September 2026, 04:47 UTC	SOURCE FINGERPRINT e2358909cfc14b100c188d61 - 1341d4d5e74e8aa4487fa331 - b8ef22e7b9ffb08
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A State agency shall provide the State Controller a complete report of the agency's accounts receivable at least quarterly or more frequently as required by the State Controller. The State Controller shall use the information provided by a State agency and any additional information available to compile a summary report of the agency. The State Controller shall provide copies of these summary reports annually to the Governor, the Joint Legislative Commission on Governmental Operations, and each State agency. Each summary report shall include the following:

The type of accounts receivable owed to the State agency.

An aging of the accounts receivable.

Any attempted collection activity and any costs incurred in the collection process.

Any accounts receivable that have been written off.

Information required by subdivisions (1) through (4) for the previous three years.

Identification of a State agency that is not complying with this Article or Chapter 105A of the General Statutes.

Any additional information the State Controller considers useful.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
1 ACT

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1993				1994
TICK HEIGHT = ACTS IN THAT YEAR				DASHED = RECODIFICATION, NOT AMENDMENT
Nº	YEAR	ACT	CHARACTER	
01	1993	c. 512, s. 1	ENACTED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 147-86.26 (1993).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1993, c. 512, s. 1.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

