

11 NCAC 12 .1604 ACCOUNTING

Funds necessary to cover liabilities under retained asset accounts shall be reported on the annual statement.

*History Note: Authority G.S. 58-2-40; 58-2-165; 58-58-1; 58-58-110;
Eff. February 1, 1996;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. May 1,
2018.*