**Section 320.20 Reporting Requirements**

State agencies shall maintain internal records of accounts receivable and shall submit for each fiscal year quarterly summary reports of accounts receivables and uncollectible accounts on the forms prescribed by the Comptroller for this purpose. For purposes of this Section, fiscal quarters end on September 30, December 31, March 31 and June 30. Reports are due no later than 45 days after the end of the quarter.