



# CENTRAL CAROLINA COMMUNITY COLLEGE POLICY & PROCEDURE MANUAL

## Financial Services Section

### *Policy 6.3.4 - Accounting Procedures & Reimbursements*

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## **I. ACCOUNTING PROCEDURES MANUAL AND REFERENCE GUIDE**

In executing financial procedures and maintaining appropriate fiscal control, the College has adopted and follows the *North Carolina Community College System Accounting Procedures Manual and Reference Guide* (the "Manual"). The Board hereby incorporates the Manual.

## **II. FINANCIAL REIMBURSEMENTS**

For all financial reimbursements, the College follows “Section 1: Fiscal Procedures” of the Manual. Consistent with the Manual, the Board hereby delegates to the President the authority to establish the IRS business standard mileage rate as the reimbursement rate for official business travel or establish a rate lower than the maximum as a result of limited budget availability for travel.

## **III. CHART OF ACCOUNTS**

For the recording and control of all financial transactions, the College follows “Section 2: Chart of Accounts” of the Manual.

## **REFERENCES**

<b>Statutory References</b>	None
<b>Regulatory References</b>	None
<b>Relevant Guidance</b>	<i>N.C. Community College Accounting Procedures Manual and Reference Guide</i> (September 2025)
<b>Policy Manual Cross-References</b>	Referenced by: <ul style="list-style-type: none"><li>• Policy 6.3.3 – Expenditure of State Funds</li><li>• Policy 6.2.13 - Sound Fiscal and Management Practices</li></ul>

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**POLICY HISTORY**

<b>November 12, 2025</b>	Adopted.
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