

3.13 General Accounting Procedures

Last Revised: November 2023

Policy: The Piedmont Community (PCC) College Board of Trustees provides that all fiscal management policies and procedures not specifically set forth in the PCC Policies and Procedures Manual shall be carried out as required by regulation of the North Carolina Community College System (NCCCS) and the Accounting Procedures Manual.

Purpose/Definitions:

Purpose

The purpose of this policy is to explain the process used to determine general accounting procedures not specifically outlined within the PCC Policies and Procedures Manual.

Definitions

N/A

Approval Authority/Monitoring Authority: Piedmont Community College's Board of Trustees has approval authority for this policy. The Vice President, Administrative Services/CFO has monitoring authority over this policy.

Procedure:

Section 1: General Provisions

- 1.1. All fiscal management procedures not otherwise specifically included in the PCC Policies and Procedures Manual will follow the regulations of the NCCCS and the Accounting Procedures Manual, a copy of which is available for inspection during regular business hours at the College's Business Office.
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Legal Citation: [N.C.G.S. 115D-58.5](#); [N.C.G.S. 115D-58.14](#), [1H SBCCC 200](#)

History: Effective January 1988; reviewed October 2010, May 2021, November 2023