



**ACCOUNTING PROCEDURES MANUAL
AND
REFERENCE GUIDE**

SECTION 3: GENERAL STATUTE CITATION INDEX

**DIVISION OF BUSINESS AND FINANCE
VERSION 2025.01
EFFECTIVE SEPTEMBER 2025**

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What's New?

September 2025

This document has been reviewed and updated for legislative links to current North Carolina General Statutes. Users are encouraged to review the current NC General Statutes to ensure most recent laws are being followed.

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I. Student Tuition & Fees

A. Curriculum Tuition

- [G.S. 115D-5\(a\)](#). The State Board is authorized to regulate tuition.
- [G.S. 115D-5\(b\)](#). Part-time tuition rates are authorized.
- [G.S. 115D-39](#). The State Board shall fix and regulate all tuition and fees charged to students and establishes that tuition and registration fees are considered State funds.
- [G.S. 115D-39.1](#). Tuition surcharge.
- [G.S. 116-143.1](#). Provisions for determining resident status for tuition purposes.
- [G.S. 116-143.3](#). Tuition of armed services personnel and their dependents.

B. Continuing Education Fees

- [G.S. 115D-5\(a\)](#). The State Board is authorized to regulate tuition.
- [G.S. 115D-5\(b\)](#). Registration fees for extension courses are authorized.
- [G.S. 115D-5\(g\)](#). Recreation extension courses may not be supported with State funds and must be self-supporting.
- [G.S. 115D-5\(h\)](#). Real estate continuing education courses may not be supported with State funds and must be self-supporting.

C. Over-realized Receipts

- [G.S. 115D-31\(e\)](#). Over-realized receipts shall transfer to Enrollment Growth Reserve and shall not revert.

D. Adult High School Equivalency Fees

- [G.S. 115D-5\(s\)](#). The Board is authorized to establish, retain, and budget adult high school equivalency diploma testing fees and fees for retesting.

E. Deposit of State funds

- [G.S. 115D-58.9](#). Daily deposits of State moneys or otherwise required to be deposited with the State Treasurer shall be deposited pursuant to the rules of the State Treasurer pursuant to [G.S. 147-77](#).

F. Self-Supporting

- [G.S. 115D-5\(f\)](#). New program approval from the State Board is not required for self-supporting programs.
- [G.S. 115D-5\(g\)](#). Recreation extension courses may not be supported with State funds and must be self-supporting.

G. Waivers

- [G.S. 115D-5\(b\)](#). List of authorized tuition and registration fee waivers.

H. Use of State funds for employee tuition and registration fees

- [G.S. 115D-5\(b1\)](#). Community colleges may use State funds to pay tuition and registration fees for one course per semester for full-time community college faculty or staff members employed for a nine-, ten-, eleven-, or twelve-month term.

II. Salaries and Benefits

A. General

- [G.S. 115D-5\(a\)](#). All community college employees are exempt from State Personnel Act; all college faculty must meet credential requirements of its accrediting agency for all community colleges programs.

B. Salaries

- [G.S. 115D-5\(a\)](#). The State Board may only establish salary cap on State-funded portion of president's salary.
- [G.S. 115D-28](#). Certain personnel information open to inspection is listed; including current salary information.

C. Retirement

- [G.S. 115D-22](#). Colleges are included in the definition of "public school" and college employees are included in the definition of "teacher" for the purposes of administering [G.S. Chapter 135 \(TSERS\)](#).
- [G.S. 115D-25](#). May purchase non-forfeitable annuity or retirement income contract and take commensurate payroll deduction with employee's permission.

D. Workers' Compensation

- [G.S. 115D-23](#). [G.S. Chapter 97 \(Workers' Compensation Act\)](#), applies to all community college employees. The State is responsible for workers' compensation obligations for employees supported in whole or in part by State funds. The Community College's Board of Trustees is responsible for workers' compensation for employees who are paid entirely from local or institutional funds. Community colleges may purchase workers' compensation insurance.

E. Benefits

- [G.S. 115D-25.1](#). Dependent care assistance programs under IRS Code Section 129; colleges may take commensurate payroll deduction with employee's permission.
- [G.S. 115D-25.2](#). Flexible compensation plans under IRS Code Section 125; colleges may take commensurate payroll deduction with employee's permission.
- [G.S. 115D-25.3](#). A voluntary shared leave program is allowed for community college employees.

F. General

- [G.S. 115D-9\(a\)](#). The expenditure of any State funds is subject to the terms of the State Budget Act unless specifically otherwise provided.
- [G.S. 115D-9\(b-g\)](#). The expenditure of State funds for any capital improvements shall be subject to the prior approval of the State Board of Community Colleges and the Governor.
- [G.S. 115D-31\(a\)\(2\)](#). Use of State funds for current operating expenses, including general administration, instructional services, and support services.
- [G.S. 115D-31\(b1\)](#). Budget flexibility.
- [G.S. 115D-31.3](#). Performance-based funding.
- [G.S. 115D-32\(a\)\(2\)](#). County responsible for providing funds for current operating expenses associated with plant operation, maintenance, and support services.
- [G.S. 115D-32\(b\)](#). Community College may supplement State funds with local and institutional funds.
- [G.S. 115D-32\(c\)](#). Community College may apply institutional funds in accordance with [G.S. 115D-54\(b\)\(3\)](#) approved for purposes as determined by the Board of Trustees.

G. Foundations

- [G.S. 115D-20\(9\)](#). To encourage Foundations, a college may assign employees to assist and make available office space, equipment, supplies, and related resources.

H. Boards of Trustees

- [G.S. 115D-17](#). Trustees may not receive compensation, but shall be reimbursed for official travel, meals, and lodging. Reimbursement from State funds shall not exceed amounts permitted in [G.S. 138-5](#).

I. Donations

- [G.S. 115D-20\(5\)](#). Authorizes trustees to receive and accept donations.

J. Bookstore/Vending

- [G.S. 115D-2\(8\)](#). Definition of vending facilities.
- [G.S. 115D-5\(a1\)](#). Allowable and prohibited uses of bookstore profits.

K. Traffic Fines and Penalties

- [G.S. 115D-21](#). Colleges may issue fines of up to \$100 for violation of rules, regulations, or ordinances with respect to the use of the streets, roads, alleys, driveways, and parking areas. Colleges may charge parking fines of up to \$25.

L. Campus Security

- [G.S. 115D-21.1](#). Colleges may establish a campus law enforcement agency.

M. Insurance

- [G.S. 115D-24](#). Governmental immunity shall be deemed to have been waived by the act of obtaining liability insurance.
- [G.S. 115D-31.1](#). Colleges may use State funds to pay for liability insurance premiums.

Note: [G.S. 126-85](#) is the whistleblower statute that is applicable to community college employees, and [Chapter 126 - Article 14](#) covers all of the relevant state laws governing an employee reporting protected activity.

III. Property/Capital Improvements

A. Capital Improvement Projects

- [G.S. 115D-5\(a\)](#). State Board authorized to approve sites and capital improvement projects.
- [G.S. 115D-9](#). State Board construction delegation.
- [G.S. 115D-9\(a\)](#). Expenditure of any State funds for any capital improvements subject to prior State Board approval.
- [G.S. 115D-9\(d\)](#). Community Colleges must use standard State Construction Office (SCO) design and construction contracts.
- [G.S. 115D-14](#). Title to real and personal property.
- [G.S. 115D-15](#). Easements may be granted with prior approval from System Office.
- [G.S. 115D-20\(3\)](#). Trustee authority to purchase land, easement, or right-of-way, upon approval of the State Board. Trustee condemnation authority, as provided by [G.S. 40A](#).
- [G.S. 115D-32\(a\)\(1\)](#). County responsible for providing funds for CI projects.

B. Sites, MCCs, OCCs

- [G.S. 115D-5\(o\)](#). State Board shall not approve any additional multi-campus centers without identified recurring sources of funding. All multi-campus centers shall receive funding under the same formula.
- [G.S. 115D-32\(a\)\(2\)](#). Counties must support utilities of satellite campuses.

C. Equipment

- [G.S. 115D-5\(l\)](#). State Board shall approve lease purchase and installment purchase contracts.
- [G.S. 115D-14](#). State-funded equipment titled to State Board.
- [G.S. 115D-15](#). Equipment titled to State Board may be transferred to another community college at no cost and without DOA, Surplus Property approval.
- [G.S. 115D-20\(11\)](#). Board of Trustees authorized to enter into lease purchase and installment purchase contracts for equipment.
- [G.S. 115D-31\(a\)\(1\)](#). State funds for furniture and equipment for administrative and instructional purposes, library books.
- [G.S. 115D-31\(c\)](#). Authorization for equipment and library book carryforward.

- [G.S. 115D-31\(d\)](#). Equipment Reserve Fund carryforward authorization.
- [G.S. 115D-32\(a\)\(1\)](#). County responsible for providing funds for vehicles (non-instructional), equipment not provided for administrative and instructional purposes.

D. Disposal of Property

- [G.S. 115D-14](#). If community college ceases to operate, title to locally funded property vests with the county.
- [G.S. 115D-15\(a\)](#). State Board approval necessary prior to disposal of real property; State Board approval is not necessary prior to disposal of personal property titled to Board of Trustees; Proceeds of any sale or lease of equipment titled to State Board may be transferred to another community college at no cost and without DOA, Surplus Property approval; [G.S. 160A, Article 12](#) applies to the disposal or sale of any real or personal property; personal property may also be disposed of through DOA.
- [G.S. 115D-15\(b\)](#). Proceeds from the sale or lease of donated property may be used according to the terms of the donation.
- [G.S. 115D-15.1](#). Transfer of property for the purposes of financing.
- [G.S. 115D-31\(a\)\(1\)](#). State funds for capital improvements must be matched.

E. Operation and Maintenance of Plant

- [G.S. 115D-20\(10\)](#). Board of Trustees authorized to enter into guaranteed energy savings contracts pursuant to [G.S. 143, Article 3B, Part 2](#).
- [G.S. 115D-20\(10a\)](#). Board of Trustees authorized to enter into loan agreements under the Energy Improvement Loan Program pursuant to [G.S. 143, Article 36, Part 3](#).
- [G.S. 115D-20\(14\)](#). Board of Trustees duties include complying with the design and construction requirements regarding energy efficiency and water use under [G.S. 143, Article 8C](#).

F. Use of Community College Resources by Private Entity

- [G.S. 115D-20\(12\)](#). Board of Trustees authorized to permit use of college personnel or facilities in support of private business enterprise located on a college campus or in service area for purposes set out in [G.S. 66-58\(c\)\(3a\)](#) and [G.S. 68-58\(c\)\(3d\)](#).

G. Public/Private Partnerships

- [G.S. 115D-20\(13\)](#). Board of Trustees authorized to enter into public/private partnership when all of certain conditions are met.

IV. Local Funds

- [G.S. 115D-1](#). Authorize the levying of local taxes and the issuing of local bonds to support community colleges.
- [G.S. 115D-2\(6\)](#). Definition of tax-levying authority.

V. Document History

March 2016	In addition to some basic updates for style, this document was updated for ADA compliance
March 2022	This document has been updated for legislative links to current North Carolina General Statutes. Users should always review current N C General Statutes to ensure most recent laws are being followed.
August 2024	This document has been reviewed and updated for legislative links to current North Carolina General Statutes. Users should always review current N C General Statutes to ensure most recent laws are being followed.