



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
R. Scott Ralls, President

April 17, 2012

MEMORANDUM

TO: Chief Business Officers

FROM: Jennifer Haygood, Vice President of Business and Finance

SUBJECT: Accounting Procedures Manual Revision: Student Per Diem Rates Paid with Non-State Funds

Section 5 “Travel, Transportation, and Allowances” of the Accounting Procedures Manual has been revised to provide colleges greater flexibility in determining student per diem rates paid from non-State funds. The change to subsection III “Policies Governing Travel and Expense Allowance” is as follows:

“Students at colleges who travel on official college business and whose expenses are paid or reimbursed by the State of North Carolina are subject to these regulations, including statutory subsistence allowances, to the same extent as college employees. Travel by students for the purpose of participating in athletic contests and activities of student organizations must be paid from funds supporting the particular organization or activity, not State funds. ~~and are subject to these regulations, including statutory subsistence allowances, to the same extent as college employees.~~ Colleges shall pay or reimburse travel expenses related to athletic contests and student organization activities consistent with its local policy, provided that this policy does not provide subsistence allowances that are higher than statutory rates. In addition, State funds shall not be used to charter transportation for student field trips unless the field trip is a mandatory course requirement, not optional, and must be part of the course outline from inception.”

If you have any questions about this change, please feel free to contact me at haygoodj@ncccommunitycolleges.edu or (919) 807-7021.

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E-Mail