



1 **State Board of Community College Codes**

2 **TITLE 1 – COMMUNITY COLLEGES**

3
4 **CHAPTER H. FISCAL MANAGEMENT**

5 **SUBCHAPTER 100. DEFINITIONS**

6
7 **1H SBCCC 100.1 Definitions**

8 The following definitions apply to this Chapter:

9 (a) “County funds” – Funds appropriated to the college by the local tax-levying authority.

10 (b) “Institutional funds” – Funds budgeted and expended through college accounts that
11 are not allocated to the college by the State Board of Community Colleges, nor
12 appropriated to the college by the local tax-levying authority.

13 (c) “State funds” – All funds that are allocated to colleges by the State Board of
14 Community Colleges, regardless of the revenue source.

15 (d) “Categorical funds” - Funds appropriated to the college from any state government
16 source that are targeted for particular categories of projects, students, special programs,
17 or special purposes. These funds may not be used for any other purpose than the
18 purpose for which they were allocated.

19 *History Note: Authority G.S. 115D-5;*

20 *Eff. [November 1, 2015](#).*

21 *Amend Eff. _____*