

CHAPTER 35 - STATE EMPLOYEES COMBINED CAMPAIGN

SECTION .0100 - PURPOSE AND ORGANIZATION

01 NCAC 35 .0101 DEFINITIONS

In addition to definitions found in G.S. 143-3.3(a), the following definitions shall apply:

- (1) "Audit" or "audited financial statement." An examination of financial statements of an organization by a CPA, conducted in accordance with generally accepted auditing standards, to determine whether, in the CPA's opinion, the statements conform with generally accepted accounting principles or, if applicable, with another comprehensive basis of accounting.
- (2) "State Employees Combined Campaign" or "SECC." The official name of the state employees charitable fund-raising drive.
- (3) "Federation" or "Federated Group" means a group of voluntary charitable human health and welfare agencies organized for purposes of supplying common fund-raising, administrative, and management services to its constituent members.
- (4) "Fund-raising expenses" (supporting activities) means expenses of all activities that constitute, or are an integral and inseparable part of, an appeal for financial support. Fund-raising expenses represent the total expenses incurred in soliciting contributions, gifts, grants, etc.; participating in federated fund-raising campaigns; maintaining donor mailing lists; preparing and distributing fund-raising manuals, instructions and other materials; and conducting other activities involved with soliciting contributions.
- (5) "Administrative expenses" (supporting activities) means expenses for reporting and informational activities related to business management and administrative activities which are neither educational, nor direct conduct of program services, nor fund-raising services.
- (6) "Program service expenses" means expenses for those activities that the reporting organization was created to conduct which fulfill the purpose or mission for which the organization exists, exclusive of fund-raising and administrative expenses, and which, along with any activities commenced subsequently, form the basis of the organization's current exemption from tax.
- (7) "Fund-raising consultant" means, a consultant as defined in G.S. 131F-2(10).
- (8) "Fund-raising solicitor" means a solicitor, as defined in G.S. 131F-2(19).
- (9) "Review" or "reviewed financial statement." An examination of financial statements of an organization by a CPA. The CPA performs inquiry and analytical procedures that provide the CPA with a reasonable basis for expressing limited assurance that there are no material modifications that should be made to the statements in order for them to be in conformity with generally accepted accounting principles or, if applicable, with another comprehensive basis of accounting.

History Note: Authority G.S. 143-3.3; 143-340(26); 143B-10;
Eff. February 1, 1984;
Amended Eff. December 1, 1994; December 1, 1993; May 1, 1987;
Temporary Amendment Eff. February 15, 2002;
Amended Eff. August 1, 2004;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. January 3, 2017.