

## 8.2 Definitions.

When used in this chapter:

1. “*Block grant*” means funds from the federal government awarded in broad program areas within which the state is given considerable latitude in determining how funds are used and for which the state develops its own plan for spending according to general federal guidelines. “*Block grant*” does not include education research grants.

2. “*Budget*” means the budget document required by this chapter to be transmitted to the legislature.

3. “*Categorical grant*” means federal funds applied for and received by the state which are in the form of entitlements, formula grants, discretionary grants, open-ended entitlements or another form that may be used only for specific narrowly defined activities except funds for student aid and assistance; grants, contracts and cooperative agreements for research and training for which no appropriated matching funds are required; and reimbursements for services rendered.

4. “*Code*” or “*the Code*” means the Code of Iowa.

5. The terms “*department and establishment*” and “*department*” or “*establishment*”, mean any executive department, commission, board, institution, bureau, office, or other agency of the state government, including the state department of transportation, except for funds which are required to match federal aid allotted to the state by the federal government for highway special purposes, and except the courts, by whatever name called, other than the legislature, that uses, expends or receives any state funds.

6. “*Government*” means the government of the state of Iowa.

7. “*Private trust funds*” means any and all endowment funds and any and all moneys received by a department or establishment from private persons to be held in trust and expended as directed by the donor.

8. “*Repayment receipts*” means those moneys collected by a department or establishment that supplement an appropriation made by the legislature.

9. “*Special fund*” means any and all government fees and other revenue receipts earmarked to finance a governmental agency to which no general fund appropriation is made by the state.

10. “*State funds*” means any and all moneys appropriated by the legislature, or money collected by or for the state, or an agency thereof, pursuant to authority granted by any of its laws.

11. “*Unencumbered balance*” means the unobligated balance of an appropriation after charging thereto all unpaid liabilities for goods and services and all contracts or agreements payable from an appropriation or a special fund.

[C35, §84-e2; C39, §84.02; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §8.2; 81 Acts, ch 17, §1]